



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश शासन द्वारा प्रकाशित

खंड V]

शिमला, शनिवार, 6 जुलाई, 1957

[संख्या 27]

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JUDICIAL COMMISSIONER'S COURT HIMACHAL PRADESH ADMINISTRATION

NOTIFICATIONS

Simla-1, the 1st July, 1957

No. J.C. 21 (42)/49.—On return from twelve days earned leave, Shri Bansi Dhar Sharma, Senior Subordinate Judge, Mandi, resumed duty on the 25th March, 1957, forenoon.

Simla-1, the 1st July, 1957

No. J.C. 21 (42)/49.—Earned leave for twelve days is sanctioned to Shri Bansi Dhar Sharma, Senior Subordinate Judge, Mandi, with effect from the 12th March, 1957, forenoon, to the 23rd March, 1957, afternoon, with permission to suffix Sunday, the 24th March, 1957, to the above leave.

By order,
H. L. SONI,
Registrar.

APPOINTMENTS DEPARTMENT

CORRIGENDUM

Simla-4, the 29th June, 1957

No. Apptt. 8-45/56.—For the date "14th January, 1957" appearing in this Administration's Notification No. Apptt. 8-45/56, dated the 25th May, 1957 regarding the confirmation of Shri Om Parkash as District and Sessions Judge, please substitute "15th January, 1957 F.N."

K. N. CHANNA, I.A.S.,
Chief Secretary.

ANIMAL HUSBANDRY DEPARTMENT

NOTIFICATION

Simla-4, the 18th June, 1957

No. Vety. 104-117/55.—The Animal Husbandry Department's notification of even number, dated the 5th September, 1956, is hereby cancelled and henceforth the

Poultry Farms in each District will be under the charge of the respective Assistant Animal Husbandry Officers Incharge of these Districts.

G. C. NEGI,
Animal Husbandry Officer.

LAW DEPARTMENT

NOTIFICATION

Simla-4, the 27th June, 1957

No. LR. 72-78/50-III.—Earned leave for 22 days is sanctioned to Shri Sita Ram, Public Prosecutor-cum-Government Advocate, Mahasu and Sirmur Districts with effect from the 9th January, 1956 to the 30th January, 1956 with permission to prefix Sunday, the 8th January, 1956 to the above leave.

LAKSHMAN DASS,
Assistant Secretary (Judicial).

REVENUE DEPARTMENT

NOTIFICATIONS

Simla-4, the 27th June, 1957

No. R. 22-354/57.—Whereas it appears to the Lieut. Governor, Himachal Pradesh, that land is likely to be required to be taken by the Government at the public expense for a public purpose, namely for the construction of Bakloh-Shahpur road, it is hereby notified that the land in the locality described below is likely to be required for the above purpose.

2. This notification is made under the provisions of Section 4 of the Land Acquisition Act, 1894, as applied to Himachal Pradesh to all whom it may concern.

3. In exercise of the powers conferred by the aforesaid section, the Lieutenant Governor is pleased to authorise the Officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by the section.

4. Any person interested who has any objection to the acquisition of any land in the locality may, within thirty days of the publication of this notification file an objection in writing before the Collector, Land Acquisition, P. W. D., Chamba District, Chamba.

SPECIFICATION

District: CHAMBA

Tehsil: BHATTYAT

Khasra No.	Area		1	2	3
	Big.	Bis.			
1	2	3			
<i>Village: TUNDI</i>					
437/2	0	4	718/2	0	8
496/2	2	0	713/1	0	1
676/2	0	3	721/2	0	8
710/1	0	4	711/2	0	1
505/2	0	10	719/1	0	1
501/2	0	2	684/2	0	4
502/2	0	14	495/1	1	7
677/2	0	5	685/2	0	5
722/2	0	9	498/2	0	19
724/2	0	4	49/2	0	5
492/2	1	8	52/2	1	19
488/1	0	10	415/2	0	8
687/2	0	6	415/3	0	1
430/2	0	9	417	0	2
435/2	1	3	500/2	1	8
661/2	0	1	497/2	0	4
663/2	0	2	416/2	0	9
662/2	1	2	47/2	0	2
510/2	0	3	507/2	0	8
509/2	0	6	46/2	1	7
715/1	0	1	421	0	3
			423/2	0	8
			412/2	0	5
			82/2	0	2

1	2 3		1	2 3	
73/2	0	4	436/2	0	12
76/2	0	2	494/2	0	3
77/2	0	2	471/2	2	1
74/2	0	3	660/2	0	3
81/2	0	3	669/1	0	3
48/2	0	10	686	0	1
420	0	1	725	0	2
43/2	0	4	727	0	9
44/2	0	5	45	3	3
418	0	2	50	2	10
419	0	1	75	0	3
429	0	16	78	0	3
42/2	1	0	79	0	11
51/2	0	9	80	0	13
71/2	0	1	428	2	9
72/2	0	14	943	2	8
105/2	1	2	499/2	1	1
403/2	0	7	87/2	0	6
404/2	0	2			
405	0	9	Total	47	19
406/2	1	8			
407/2	0	2	<i>Village: TUNDIURBAN</i>		
408/2	0	3			
409/2	0	1	38/1/1	360	8
411/2	0	2	35/1	20	0
414/2	0	3	35/1/1	195	8
422/2	0	3	37/1	318	0
422/3	0	1	37/1	438	0
424	0	4			
425/2	0	3	Total	1332	7

Simla-4, the 29th June, 1957

No. R. 22-25/57.—The Financial Commissioner, Himachal Pradesh, is pleased to allow Shri Narbir Singh, Tehsildar, Mandi to cross the efficiency bar at Rs. 270 in the scale of 200-10-270/10-350 raising his pay to Rs. 280 p.m. with effect from 13th January, 1957.

Simla-4, the 1st July, 1957

No. R. 22-458/57.—Whereas it appears to the Lieutenant Governor, Himachal Pradesh, that land is likely to be required to be taken by the Government at the public expense for a public purpose, namely for the construction of Booking Office, Jogindernagar, it is hereby notified that the land in the locality described below is likely to be required for the above purpose.

2. This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894, as applied to Himachal Pradesh to all whom it may concern.

3. In exercise of the powers conferred by the aforesaid section, the Lieutenant Governor is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

4. Any person interested who has any objection to the acquisition of any land in the locality may, within thirty days of the publication of this notification file an objection in writing before the Collector, Mandi District, Mandi.

SPECIFICATION

District: MANDI

Tehsil: JOGINDERNAGAR

Village	Khasra No.	Area		
		Big.	Bis.	Bisw.
GHRORU	780/405/2	1	13	9

By order,
BASANT RAI,
Assistant Secretary

TRANSPORT DEPARTMENT

NOTIFICATION

Simla-4, the 28th June, 1957

No. T. 26-74/57.—Eight days earned leave is granted to Shri B. D. Gupta, Manager (Head Office) Himachal Government Transport, Simla with effect from the 3rd June, 1957 (F.N.) to the 10th June, 1957 (A.N.), with permission to prefix Sunday, the 2nd June, 1957.

He would have continued to officiate as Manager (H. O.) Himachal Government Transport, had he not proceeded on leave.

He resumed duty on the 11th June, 1957 (F.N.) after availing the leave.

K. R. CHANDEL,
Assistant Secretary.

भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि।

OFFICE OF THE DISTRICT AND SESSIONS JUDGE, MAHASU, SIRMUR AND BILASPUR DISTRICTS, KELLESTON, SIMLA-1

OFFICE OF THE SESSIONS JUDGE, MAHASU, SIRMUR AND BILASPUR DISTRICTS. KELLESTON, SIMLA-1

OFFICE ORDER

Simla-1, the 1st July, 1957

No. NN. 17-37/55.—This office notification No. J. 3 Prs/47-4113/54, dated the 4/6th December, 1954, authorising the District Magistrate, Bilaspur District under Section 17(4) of the Criminal Procedure Code to dispose of urgent applications for bail etc. during the absence of the undersigned from Bilaspur is hereby withdrawn with immediate effect.

TEJ SINGH VAIDYA,
Sessions Judge.

OFFICE ORDER

Simla-1, the 1st July, 1957

No. NN. 17-37/55.—This office order No. 597, dated the 20th April, 1949, authorising the District Magistrate, Sirmur District at Nahan, under Section 17(4) of the Criminal Procedure Code to dispose of urgent applications for bail etc. during the absence of the undersigned from Sirmur District is hereby withdrawn with immediate effect.

TEJ SINGH VAIDYA,
Sessions Judge.

भाग 3—वैधानिक नियम तथा हिमाचल प्रदेश के उपराज्यपाल, जुडिशल कमिशनरज कोर्ट, फाइनेन्शल कमिशनर, कमिशनर आफ इन्कम टैक्स द्वारा अधिसूचित आदेश इत्यादि।

शून्य

भाग 4—स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नार्टाफाईड और टाउन एरिया तथा पंचायत विभाग।

शून्य

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन।

शून्य

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन।

LAW DEPARTMENT

NOTIFICATION

Simla-4, the 9th February, 1957

No. LR. 1-62/56.—The following Acts recently passed by the Parliament of India and published in the Gazette of India, Extraordinary Part II Section I, dated the 22nd December, 1956 as Acts, are hereby published in the Himachal Pradesh Administration Gazette for the information of the general public.

1. The Central Sales Tax Act, 1956 (No. 74 of 1956).
2. The Kerala State Legislature (Delegation of Powers) Act, 1956 (No. 75 of 1956).
3. The Finance (No. 2) Act, 1956 (No. 76 of 1956).
4. The Finance (No. 3) Act, 1956 (No. 77 of 56).
5. The Hindu Adoption and Maintenance Act, 1956 (No. 78 of 1956).

LAKSHMAN DASS,
Assistant Secretary (Judicial).

Received Assent on 21-12-56

THE CENTRAL SALES TAX ACT, 1956
(74 OF 1956)

AN
ACT

to formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State

or in the course of import into or export from India, to provide for the levy, collection and distribution of taxes on sales of goods in the course of inter-State trade or commerce and to declare certain goods to be of special importance in inter-State trade or commerce and specify the restrictions and conditions to which State laws imposing taxes on the sale or purchase of such goods of special importance shall be subject.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

CHAPTER I
PRELIMINARY

1. Short title, extent and commencement.—(1) This Act may be called the Central Sales Tax Act, 1956.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) "appropriate State" means—

(i) in relation to a dealer who has one or more places of business situate in the same State, that State;

(ii) in relation to a dealer who has one or more places

of business situate in different States, every such State with respect to the place or places of business situate within its territory;

Explanation.—"Place of business" means—

- (i) in the case of a sale of goods in the course of inter-State trade or commerce falling within clause (a) of section 3, the place from which the goods have been removed by reason of such sale;
- (ii) in the case of any such sale falling within clause (b) of section 3, the place where the sale is effected;
- (b) "dealer" means any person who carries on the business of selling goods, and includes a Government which carries on such business;
- (c) "declared goods" means goods declared under section 14 to be of special importance in inter-State trade or commerce;
- (d) "goods" includes all materials, articles, commodities and all other kinds of movable property, but does not include actionable claims, stocks, shares and securities;
- (e) "prescribed" means prescribed by rules made under this Act;
- (f) "registered dealer" means a dealer who is registered under section 7;
- (g) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or for deferred payment or for any other valuable consideration and includes a transfer of goods on the hire-purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge of pledge on goods;
- (h) "sale price" means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for any thing done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged;
- (i) "sales tax law" means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf, and "general sales tax law" means the law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally;
- (j) "turnover" used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period and determined in the prescribed manner;
- (k) "year", in relation to a dealer, means the year applicable in relation to him under the general sales tax law of the appropriate State and where there is no such year applicable, the financial year.

CHAPTER II

FORMULATION OF PRINCIPLES FOR DETERMINING WHEN A SALE OR PURCHASE OF GOODS TAKES PLACE IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR OUTSIDE A STATE OR IN THE COURSE OF IMPORT OR EXPORT.

3. When is a sale or purchase of goods said to take place in the course of inter-State trade or commerce.—A sale or purchase of goods shall be deemed to take place in the course of inter-State trade or commerce if the sale or purchase—

- (a) occasions the movement of goods from one State to another; or
- (b) is effected by a transfer of documents of title to the goods during their movement from one State to another.

Explanation 1.—Where goods are delivered to a carrier

or other bailee for transmission, the movement of the goods shall, for the purposes of clause (b) be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

Explanation. 2.—Where the movement of goods commences and terminates in the same State it shall not be deemed to be a movement of goods from one State to another by reason merely of the fact that in the course of such movement the goods pass through the territory of any other State.

4. When is a sale or purchase of goods said to take place outside a State.—(1) Subject to the provisions contained in section 3, when a sale or purchase of goods is determined in accordance with sub-section (2) to take place inside a State, such sale or purchase shall be deemed to have taken place outside all other States.

(2) A sale or purchase of goods shall be deemed to take place inside a State if the goods are within the State—

- (a) in the case of specific or ascertained goods, at the time the contract of sale is made; and
- (b) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer, whether assent of the other party is prior or subsequent to such appropriation.

Explanation.—Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of this sub-section shall apply as if there were separate contracts in respect of goods at each of such places.

5. When is a sale or purchase of goods said to take place in the course of import or export.—(1) A sale or purchase of goods shall be deemed to take place in the course of the export of the goods out of the territory of India only if the sale or purchase either occasions such export or is effected by a transfer of documents of title to the goods after the goods have crossed the customs frontiers of India.

(2) A sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the customs frontiers of India.

CHAPTER III

INTER-STATE SALES TAX

6. Liability to tax on inter-State sales.—Subject to the other provisions contained in this Act, every dealer shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, not being earlier than thirty days from the date of such notification, be liable to pay tax under this Act on all sales effected by him in the course of inter-State trade or commerce during any year on and from the date so notified.

7. Registration of dealers.—(1) Every dealer liable to pay tax under this Act shall, within such time as may be prescribed for the purpose, make an application for registration under this Act to such authority in the appropriate State as the Central Government may, by general or special order, specify, and every such application shall contain such particulars as may be prescribed.

(2) Any dealer who is liable to pay tax under the sales tax law of the appropriate State may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (1), and every such application shall contain such particulars as may be prescribed.

(3) If the authority to whom an application under sub-section (1) or sub-section (2) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, he shall register the applicant and grant to him a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-section (1) of section 8.

(4) A certificate of registration granted under this section may be cancelled by the authority granting it, where it is satisfied that the dealer to whom it has been granted

has ceased to carry on business or has ceased to exist or, in the case of a dealer registered under sub-section (2), has ceased to be liable to pay tax under the sales-tax law of the appropriate State or for any other sufficient reason.

(5) A registered dealer may apply in the prescribed manner not later than six months before the end of a year to the authority which granted his certificate of registration for the cancellation of such registration, and the authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly, and where he does so, the cancellation shall take effect from the end of the year.

8. Rates of tax on sales in the course of inter-State trade or commerce.—(1) Every dealer who, in the course of inter-State trade or commerce sells to a registered dealer goods of the description referred to in sub-section (3) shall be liable to pay tax under this Act, which shall be one per cent. of his turnover:

Provided that, if under the sales tax law of the appropriate State, the sale or purchase of any goods by a dealer is exempt from tax generally and not in specified cases or in specified circumstances or is subject to tax (by whatever name called) at a rate or rates which is or are lower than the rate specified in sub-section (1), the tax payable under this Act on the turnover in relation to the sale of such goods in the course of inter-State trade or commerce shall be *nil* or shall be calculated at the lower rate, as the case may be.

(2) The tax payable by any dealer in any case not falling within sub-section (1) in respect of the sale by him of any goods in the course of inter-State trade or commerce shall be calculated at the same rates and in the same manner as would have been done if the sale had, in fact, taken place inside the appropriate State, and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(3) The goods referred to in sub-section (1)—

- (a) in the case of declared goods, are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for resale by him; and
- (b) in any other case, are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for resale by him or for use by him in the manufacture of goods for sale or for use by him in the execution of any contract; and in either case include the containers or other materials used for the packing of goods of the class or classes of goods so specified.

Explanation.—For the purposes of this sub-section, "contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

- (i) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property; or
- (ii) the installation or repair of any machinery affixed to any building or other immovable property.

(4) The provisions of sub-section (1) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars on a prescribed form obtained from the prescribed authority.

(5) Notwithstanding anything contained in this section, the Central Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in any Union territory in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade or commerce or that the tax on such sales shall

be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification.

9. Levy and collection of tax.—(1) The tax payable by any dealer under this Act shall be levied and collected in the appropriate State by the Government of India in the manner provided in sub-section (2).

(2) The authorities for the time being empowered to assess, collect and enforce payment of any tax under the general sales tax law of the appropriate State shall, on behalf of the Government of India and subject to any rules made under this Act, assess, collect and enforce payment of any tax payable by a dealer under this Act in the same manner as the tax on the sale or purchase of goods under the general sales tax law of the State is assessed, paid and collected; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns, appeals, reviews, revisions, references, penalties and compounding of offences, shall apply accordingly.

(3) The proceeds (reduced by the cost of collection) in any financial year of any tax levied and collected under this Act in any State on behalf of the Government of India shall, except in so far as those proceeds represent proceeds attributable to Union territories, be assigned to that State and shall be retained by it; and the proceeds attributable to Union territories shall form part of the Consolidated Fund of India.

10. Penalties.—If any person—

- (a) fails to get himself registered as required by section 7; or
- (b) being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration; or
- (c) not being a registered dealer, falsely represents when purchasing goods in the course of inter-State trade or commerce that he is a registered dealer; or
- (d) after purchasing any goods for any of the purposes specified in clause (b) of sub-section (3) of section 8 fails, without reasonable excuse, to make use of the goods for any such purpose; or
- (e) has in his possession any form prescribed for the purpose of sub-section (4) of section 8 which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder;

he shall be punishable with simple imprisonment which may extend to six months or with fine or with both; and when the offence is a continuing offence with a daily fine which may extend to fifty rupees for every day during which the offence continues.

11. Cognizance of offences.—(1) No court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Government within the local limits of whose jurisdiction the offence has been committed or of such officer of that Government as it may, by general or special order, specify in this behalf; and no court inferior to that of a presidency magistrate or a magistrate of the first class shall try any such offence.

(2) All offences punishable under this Act shall be cognizable and bailable.

12. Indemnity.—No suit, prosecution or other legal proceedings shall lie against any officer of Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

13. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules providing for—

- (a) the manner in which applications for registration may, be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused and the form in which the certificate of registration may be given;
- (b) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made in the process of such determination;

- (c) the cases and circumstances in which and the conditions subject to which, any registration granted under this Act may be cancelled;
- (d) the particulars to be contained in the declaration to be given by any registered dealer purchasing goods and the form of such declaration.
- (2) All rules made by the Central Government under sub-section (1) shall be laid before both Houses of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.
- (3) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (1), to carry out the purposes of this Act.
- (4) In particular and without prejudice to the powers conferred by sub-section (3), the State Government may make rules for all or any of the following purposes, namely:—
- (a) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists;
- (b) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;
- (c) the furnishing of any information relating to the stock of goods of, purchases, sales and deliveries of goods by, any dealer or any other information relating to his business as may be necessary for the purposes of this Act;
- (d) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;
- (e) the authority from which any form of declaration prescribed under sub-section (4) of section 8 may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;
- (f) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;
- (g) the time within which, the manner in which and the authorities to which any change in the ownership of any business or in the nature of any business carried on by any dealer shall be furnished.
- (5) In making any rule under this section the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

CHAPTER IV

GOODS OF SPECIAL IMPORTANCE IN INTER-STATE TRADE OR COMMERCE

14. Certain goods to be of special importance in inter-State trade or commerce.—It is hereby declared that the following goods are of special importance in inter-State trade or commerce:—

- (i) coal, including coke in all its forms;
- (ii) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;
- (iii) hides and skins, whether in a raw or dressed state;
- (iv) iron and steel, that is to say,—
- (a) pig iron and iron scrap;
- (b) iron plates sold in the same form in which they are directly produced by the rolling mill;

- (c) steel scrap, steel ingots, steel billets, steel bars and rod,;
- (d) (i) steel plates,
(ii) steel sheets,
(iii) sheet bars and tin bars,
(iv) rolled steel sections,
(v) tool alloy steel;
- (v) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorius* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffa*-var *altissima*, whether baled or otherwise;
- (vi) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.

15. Restrictions and conditions in regard to tax on sale or purchases of declared goods.—Notwithstanding anything contained in the sales tax law of any State, the tax payable by any dealer under that law in respect of any sales or purchases of declared goods made by him inside the state shall not exceed two per cent. of the sale price thereof, and such tax shall not be levied at more than one stage in a State.

16. Repeal of Act 52 of 1952.—The Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952, is hereby repealed.

Received Assent on 21-12-56

THE KERALA STATE LEGISLATURE (DELEGATION OF POWERS) ACT, 1956

(75 OF 1956)

AN
ACT

to confer on the President the power of the Legislature of the State of Kerala to make laws.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Kerala State Legislature (Delegation of Powers) Act, 1956.

2. Definition.—In this Act, "Proclamation" means the Proclamation issued on the 1st day of November, 1956 by the President under clause (1) of article 356 of the Constitution.

3. Conferment on the President of the power of the State Legislature.—(1) The power of the Legislature of the State of Kerala to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President.

(2) In the exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact as a President's Act a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall, whenever he considers it practicable to do so, consult a Committee constituted for the purpose consisting of all the Members of the House of the People and the Council of States who for the time being fill the seats allotted to the State of Kerala in the two Houses.

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within seven days from the date on which the Act has been laid before it under sub-section (3), direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

Received Assent on 21-12-56.

THE FINANCE ACT. (No. 2) 1956

(ACT NO. 76 OF 1956)

AN

ACT

to increase or modify the rates of duty on certain goods imported into India and to impose duties of excise on certain goods produced or manufactured in India and to increase the stamp duty on bills of exchange.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Finance (No. 2) Act 1956.

(2) Section 4 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Amendment of Act 32 of 1934.—The Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act), shall be amended in the manner specified in Parts I, II and III of the First Schedule.

3. Amendment of Act I of 1944.—In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 25, the following Items shall be inserted, namely:—

“26 Rayon and synthetic fibres Rupee one and annas eight per lb.

27 Motor cars, including taxi cabs, driven by internal combustion engines, with a carrying capacity of not more than nine persons, but excluding—

(i) 4-cylinder cars of not more than 20 horse power by Royal Automobile Club (R.A.C.) rating.

(ii) 6-cylinder cars of not more than 16 horse power by Royal Automobile Club (R.A.C.) rating”.

4. Amendment of Schedule I Act 2 of 1899.—The Indian Stamp Act, 1899, shall be amended in the manner specified in the Second Schedule.

THE FIRST SCHEDULE

(See section 2)

PART I

In the First Schedule to the Tariff Act—

(i) In Item No. 8(2), for the existing entries in the fourth and sixth columns, the entries “45 per cent. *ad valorem*” and “35 per cent. *ad valorem*” respectively shall be substituted.

(ii) In Item No. 19(3), for the existing entry in the fourth column, the entry “60 per cent. *ad valorem*” shall be substituted.

(iii) In Items Nos. 21(3), 31, 31(2), 31(3), 32(3), 41 and 59 for the existing entries against each of them in the fourth column, the entry “50 per cent. *ad valorem*” shall be substituted.

(iv) In Item No. 22(1), for the existing entries in the fourth column against sub-items (a), (b), (c), (d) and (e), the entries “Rs. 4-8 per Imperial gallon” “Twelve annas per bottle”, “Six annas per bottle” “Three annas per bottle” and “Rs. 6 per Imperial gallon” respectively shall be substituted.

(v) In Item No. 22(2), for the existing entries in the fourth column against sub-items (a), (b), (c), (d) and (e), the entries “Rs. 9 per Imperial gallon”, “Rs. 1-8 per bottle”, “Twelve annas per bottle”, “Six annas per bottle” and “Rs. 12 per Imperial gallon” respectively shall be substituted.

(vi) In Item No. 22(3), for the existing entries in the fourth column against sub-items (a) and

(b), the entries “Rs. 60 per Imperial gallon” and “Rs. 35 per Imperial gallon” respectively shall be substituted.

(vii) In Item No. 22(4)—

(a) for the existing entries in the fourth column against sub-items (a), (b) (i) and (b) (ii), the entries “Rs. 120 per Imperial gallon of the strength of London proof”, “Rs. 150 per Imperial gallon” and “Rs. 120 per Imperial gallon of the strength of London proof” respectively shall be substituted.; and

(b) in proviso (a) to the Item, for the figures “25” the figures “100” shall be substituted.

(viii) In Items Nos. 28(14), 52 and 78, for the existing entries against each of them in the fourth column, the entry “100 per cent *ad valorem*” shall be substituted.

(ix) In Item No. 29(1), for the existing entry in the fourth column, the entry “Eight annas per linear foot” shall be substituted.

(x) In Items Nos. 30(13) and 30 (15), for the existing entries in the fourth column against each of the sub-items, the entry “20 per cent. *ad valorem*” shall be substituted.

(xi) In Item No. 31(1), for the existing entries in the fourth and sixth columns, the entries “60 per cent. *ad valorem*” and “50 per cent *ad valorem*” respectively shall be substituted.

(xii) In Item No. 47(2), for the existing entry in the fourth column, the entry “Rs. 3 per lb.” shall be substituted.

(xiii) In Items Nos. 48(2), 48(6), and 49(3), for the figures “66 2/3” in the fourth column, the figures “80” shall be substituted.

(xiv) In Item No. 49(4), for the figures “35” and “25” in the fourth and fifth columns, the figure “80” and “70” respectively shall be substituted.

(xv) In Item Nos. 51(1) and 51(3), for the existing entries against each of them in the fourth column, the entry “100 per cent. *ad valorem* or Rs. 5 per lb., whichever is higher” shall be substituted.

(xvi) In Item No. 51(2), for the existing entries in the fourth column against sub-items (a) and (b), the entries “100 per cent. *ad valorem* or Rs. 5 per lb., whichever is higher” and “100 per cent. *ad valorem* of Rs. 4 per lb., whichever is higher” respectively shall be substituted.

(xvii) In Item No. 71(13), for the existing entries in the fourth column against each of the sub-items (a), (b) and (c), the entry “100 per cent. *ad valorem* or fifteen annas per foot, whichever is higher” shall be substituted.

(xviii) In Item No. 72(7), in the third column, the word “Revenue” shall be inserted and for the existing entry in the fourth column, the entry “10 per cent. *ad valorem*” shall be substituted.

(xix) In Items Nos. 73, 73(1) and 77, for the existing entries against each of them in the fourth and fifth columns, the entries “40 per cent. *ad valorem*” and “30 per cent. *ad valorem*” respectively shall be substituted.

(xx) In Item No 77(5), for the existing entries in the fourth and fifth columns, the entries “50 cent. *ad valorem*” and “40 per cent. *ad valorem*” respectively shall be substituted.

(xxi) In Item No. 87, for the existing entry in the fourth column the entry “35 per cent. *ad valorem*” shall be substituted.

PART II

In the First Schedule to the Tariff Act, for Items Nos. 30(1), 71, 72(11) and 85, the following Items shall be substituted, namely:—

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
30(1)	Dyes derived from coal-tar, and coal-tar derivatives used in any dyeing process, all sorts, not otherwise specified—					
	(a) Vat dyes (Paste)	Revenue	20 per cent. <i>ad valorem</i>	..	..	..
	(b) Coupling dyes of the Naphthol group—					
	(i) naphthols	Revenue	20 per cent. <i>ad valorem</i>	..	..	..
	(ii) bases	Revenue	20 per cent. <i>ad valorem</i>	..	..	..
	(c) Others	Revenue	12 per cent. <i>ad valorem</i>	..	..	..
71	Hardware, ironmongery and tools, all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements—					
	(a) tools	Revenue	35 per cent. <i>ad valorem</i>	..	..	..
	(b) Others	Revenue	50 per cent. <i>ad valorem</i>	..	..	..
72(11)	Sewing machines to be worked by manual labour or which require for their operation less than one quarter of one brake-horse-power, and parts of such sewing machines—					
	(a) the head, whether with or without the hand attachment;	Preferential revenue	Rate of duty actually charged at the time for such products of the United Kingdom orig- in <i>plus</i> 10 per cent. <i>ad valorem</i> .	35 per cent. <i>ad valorem</i> or the Rs. 75, whichever is higher.	..	..
	(b) other parts, including the hand attachment if imported separately.	Preferential revenue	75 per cent. <i>ad valorem</i> .	65 per cent. <i>ad valorem</i>.	..	..
85	Buttons, and cuff links—					
	(a) made of metals, including buttons, studs and cuff links made of or plated with gold or silver or both.	Revenue	100 per cent. <i>ad valorem</i>	..	..	..
	(b) made of procelain	Revenue	100 per cent. <i>ad valorem</i>	..	..	..
	(c) made of plastics	Protective	100 per cent. <i>ad valorem</i> or one rupee per gross, whichever is higher.	..	..	December 31st, 1959.
	(d) not otherwise specified, but excluding jewellery	Revenue	100 per cent. <i>ad valorem</i>	..	..	..

PART III

In the First Schedule to the Tariff Act, the following Items shall be inserted in their appropriate places:—

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
21(10)	Saffron	Revenue	60 per cent. <i>ad valorem</i>	..	..	..
46(6)	Staple fibre (excluding yarn)	Revenue	25 per cent. <i>ad valorem plus</i> the excise duty for the time being leviable on like products if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..

THE SECOND SCHEDULE

(See section 4)

In Schedule I to the Indian Stamp Act, 1899, in entry 13, for items (b) and (c) the following items shall be substituted, namely:—

Description of Instrument	Proper Stamp duty
“(b) where payable otherwise than on demand—	
(i) where payable not more than three months after date or sight—	
if the amount of the bill or note does not exceed Rs. 500	One rupee four annas.
if it exceeds Rs. 500 but does not exceed Rs. 1,000.	Two rupees eight annas.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Two rupees eight annas.
(ii) where payable more than three months but not more than six months after date or sight—	
if the amount of the bill or note does not exceed Rs. 500	Two rupees eight annas.
if it exceeds Rs. 500 but does not exceed Rs. 1,000	Five rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Five rupees.
(iii) where payable more than six months but not more than nine months after date or sight—	
if the amount of the bill or note does not exceed Rs. 500	Three rupees twelve annas.
if it exceeds Rs. 500 but does not exceed Rs. 1,000	Seven rupees eight annas.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Seven rupees eight annas.
(iv) where payable more than nine months but not more than one year after date or sight—	
if the amount of the bill or note does not exceed Rs. 500	Five rupees.
if it exceeds Rs. 500 but does not exceed Rs. 1,000	Ten rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Ten rupees.
(c) where payable at more than one year after date or sight—	
if the amount of the bill or note does not exceed Rs. 500	Ten rupees.
if it exceeds Rs. 500 but does not exceed Rs. 1,000	Twenty rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Twenty rupees.

Received Assent on 21-12-56

THE FINANCE (No. 3) ACT, 1956

(Act No. 77 of 1956)

AN
ACT

for further to amend the Indian Income-tax Act, 1922, for the purpose of imposing a tax on capital gains and for certain other purposes and to prescribe the rate of super-tax on companies for the financial year 1957-58

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Finance (No. 3) Act, 1956.

(2) It shall come into force on the 1st day of April, 1957.

2. **Amendment of section 2.**—In section 2 of the Indian Income-tax Act, 1922 (11 of 1922 (hereinafter referred to as the principal Act), in the *Explanation* to clause (6A), the following shall be inserted at the end, namely:—

“and before the 1st day of April, 1956.”

3. **Amendment of section 10.**—After sub-section (2A) of section 10 of the principal Act, the following sub-sections shall be inserted namely:—

“(2B) Where for the purpose of computing under this section the profits or gains of a company for any previous year an allowance is made under clause (vi), clause (via), clause (vib) or clause (vii) of sub-section (2), an amount equal to the sum of all the allowances so made shall be included in the total income of the previous year as “profits and gains” unless the company deposits with the Central Government before the 30th day of June of the year succeeding the previous year—such percentage, not exceeding twenty-five, as may, from time to time, be notified by the Central Government, of the accumulated profits and reserves of the company as at the end of the year preceding the previous year, to the extent to which such profits and reserves are not represented by the fixed assets of the company, plus such percentage, not exceeding seventy-five, as may, from time to time, be notified by the Central Government, of the amount by which the sum of the following amounts, namely:—

(a) the total income of the company for the previous

year, as reduced by the amount of income-tax and super-tax payable in respect thereof and by the dividends, if any declared during the previous year, and

(b) the sum of the allowances made under the clauses aforesaid,

exceeds the sum of rupees one lakh.

(2C) The Central Government may make rules providing for the manner in which the deposits referred to in sub-section (2B) may be made, the time when and the manner in which refunds of any such deposit shall be made whether with or without interest, and in particular the refund at any time of any such deposit or part thereof where the refund is claimed for carrying out any such purpose connected with the business of the company as is approved by the Central Government.”

4. **Substitution of new section for section 12B.**—For section 12B of the principal Act, the following shall be substituted, namely:—

“12B. **Capital gains.**—(1) The tax shall be payable by an assessee under the head “Capital Gains” in respect of any profits or gains arising from the sale, exchange, relinquishment or transfer of a capital assets effected after the 31st day of March, 1956, and such profits and gains shall be deemed to be income of the previous year in which the sale, exchange, relinquishment or transfer took place:

Provided that any distribution of capital assets on the total or partial partition of a Hindu undivided family or under a deed of gift, bequest or will shall not for the purposes of this section be treated as a sale, exchange, relinquishment or transfer of the capital assets:

Provided further that the transfer of a capital asset by a company to a subsidiary company, the whole of the share capital of which is held by the parent company or by the nominees thereof, shall not be treated as a sale, exchange or transfer within the meaning of this section where the subsidiary company is resident in the taxable territories and is registered under the Indian Companies Act, 1956, so however that for the purposes of clause (vi) or clause (vii) of sub-section (2) of section 10, the cost or the written down value, as the case may be, of the transferred capital asset shall be taken to be the same as it would have been if the parent company had continued to hold the capital asset for the purposes of its business.

(2) The amount of a capital gain shall be computed

after making the following deductions from the full value of the consideration for which the sale, exchange, relinquishment or transfer of the capital asset is made, namely:—

- “(i) expenditure incurred solely in connection with such sale, exchange, relinquishment or transfer;
- (ii) the actual cost to the assessee of the capital asset, including any expenditure of a capital nature incurred and borne by him in making any additions or alterations thereto, but excluding any expenditure in respect of which any allowance is admissible under any provision of sections 8, 9, 10 and 12:

Provided that where a person who acquires a capital asset from the assessee whether by sale, exchange, relinquishment or transfer is a person with whom the assessee is directly or indirectly connected, and the Income-tax Officer has reason to believe that the sale, exchange, relinquishment or transfer was effected with the object of avoidance or reduction of the liability of the assessee under this section, the full value of the consideration for which the sale, exchange, relinquishment or transfer is made shall, with the prior approval of the Inspecting Assistant Commissioner of Income-tax, be taken to be the fair market value of the capital asset on the date on which the sale, exchange, relinquishment or transfer took place:

Provided further that where the capital asset is an asset in respect of which the assessee has obtained depreciation allowance in any year, the actual cost of the asset to the assessee shall be its written down value, as defined in section 10, increased or diminished, as the case may be, by any adjustment made under clause (vii) of sub-section (2) of that section:

Provided further that where the capital asset became the property of the assessee, or of the previous owner where the cost of the capital asset to the previous owner is to be taken in accordance with sub-section (3), before the 1st day of January, 1954, he may, on proof of the fair market value thereof on the said date to the satisfaction of the Income-tax Officer, substitute for the actual cost such fair market value which shall be deemed to be the actual cost to him of the asset, and which shall be reduced by the amount of depreciation, if any, allowed to the assessee after the said date and increased or diminished, as the case may be, by any adjustment made under clause (vii) of sub-section (2) of section 10:

Provided further that where the capital asset was on any previous occasion the subject of negotiations for its sale, exchange, relinquishment or transfer, any option or other money received and retained by the assessee in respect of such negotiations shall be deducted in computing the actual cost to him of such asset.

- (3) Where any capital asset became the property of the assessee by succession, inheritance or devolution or on any distribution of capital assets on the total or partial partition of a Hindu undivided family or on the dissolution of a firm or other association of persons or on the liquidation of a company or under a deed of gift, or transfer on irrevocable trust, its actual cost allowable to him for the purposes of this section shall be its actual cost to the previous owner thereof, and the provisions of sub-section (2) shall apply accordingly; and where the actual cost to the previous owner cannot be ascertained, the fair market value at the date on which the capital asset became the property of the previous owner shall be deemed to be the actual cost thereof:

Provided that where the capital asset became the property of the assessee—

- (i) before the 1st day of April, 1956, under a deed of gift or on the partition of a Hindu undivided family, the actual cost allowable to him shall be the fair market value of the capital asset on the date of the gift or the date of the partition,

as the case may be, if such value is greater than the actual cost to the previous owner or the fair market value thereof on the 1st day of January, 1954, where the third proviso to sub-section (2) applies;

- (ii) on or after the 1st day of April, 1956, on the partition of a Hindu undivided family, the cost allowable to him shall be the fair market value on the date of the partition.

- (4) Notwithstanding anything contained in sub-section (1)—

- (a) where a capital gain arises from the sale, exchange or transfer of one or more capital assets being property the income of which is chargeable under section 9, and the full aggregate value of the consideration for which the sale, exchange or transfer is made does not exceed the sum of twenty-five thousand rupees, the capital gain shall not be charged under this section and shall not also be included in the total income of the assessee:

Provided that this clause shall not apply in any case where the aggregate of the fair market values of all capital assets being property the income of which is chargeable under section 9, owned by the assessee immediately before the sale, exchange or transfer aforesaid is made, exceeds the sum of rupees fifty thousand;

- (b) where a capital gain arises from the sale, exchange, relinquishment or transfer of a capital asset to which the provisions of clause (a) are not applicable, being property the income of which is chargeable under section 9, which in the two years immediately preceding the date on which the sale, exchange, relinquishment or transfer took place, was being used by the assessee or a parent of his mainly for the purpose of his own or the parent's own residence, and the assessee has within a period of one year before or after that date purchased a new property for the purposes of his own residence, then instead of the capital gain being charged to tax as income of the previous year in which the sale, exchange, relinquishment or transfer took place, it shall, if the assessee so elects in writing before the assessment is made, be dealt with in accordance with the following provisions of this clause, that is to say,—

- (i) if the amount of the capital gain is greater than the cost of the new asset, the difference between the amount of the capital gain and the cost of the new asset shall be charged under this section as income of the previous year, or
- (ii) if the amount of the capital gain is equal to or less than the cost of the new asset, the capital gain shall not be charged under this section.”

5. Amendment of section 17.—In section 17 of the principal Act,—

- (a) for clause (ii) of sub-section (6), the following clause shall be substituted, namely:—

“(ii) on the whole amount of such inclusion, income tax equal to the amount which bears to the income-tax which would have been payable on his total income as reduced by two-thirds of the amount of such inclusion the same proportion as the whole amount of such inclusion bears to such reduced total income:

Provided that where the amount of such inclusion does not exceed the sum of five thousand rupees or the total income does not exceed the sum of ten thousand rupees such income-tax shall be nil and in any other case such income-tax shall not exceed one-half of the amount by which the amount of such inclusion exceeds the sum of five thousand rupees.”

- (b) for sub-section (7), the following sub-section shall be substituted, namely:—

“(7) Where the total income of a company includes

any income chargeable under the head "Capital Gains", the super-tax payable by it shall be calculated on its total income as reduced by the amount of such inclusion."

6. Amendment of section 23A.—In section 23A of the principal Act,—

- (a) in sub-section (1) for the words "at the rate of four annas in the rupees", the words "at the rate of six annas in the rupee" shall be substituted.
- (b) after the proviso to sub-section (1), the following further proviso shall be inserted, namely:—
"Provided further that in the case of a company referred to in sub-section (4), this section shall apply as if for the words "sixty per cent. of the total income" and "fifty-five per cent. of its total income" wherever they occur, the words "fifty per cent. of the total income" and "forty-five per cent. of its total income" respectively had been substituted."
- (c) in clause (i) of sub-section (2), for the words "in clause (a) of the proviso to that sub-section", the words "in clause (a) of the first proviso to that sub-section" shall be substituted.

7. Amendment of section 24.—In section 24 of the principal Act,—

- (a) in sub-section (2B), the words "so however that no such loss shall be so carried forward for more than six years" shall be omitted;
- (b) For the proviso to sub-section (2B), the following proviso shall be substituted, namely:—
"Provided that where the loss sustained by an assessee not being a company, in any previous year does not exceed five thousand rupees, it shall not be carried forward."

8. Rates of super-tax on companies for the financial year 1957-58.—For the year ending on the 31st day of March, 1958, the rates of super-tax for the purposes of section 55 of the principal Act shall, in the case of every company, be as follows:—

On the whole of the total income Eight annas and nine pies in the rupee.

Provided that—

- (i) a rebate at the rate of seven annas per rupee of the total income shall be allowed in the case of any company which—
 - (a) in respect of its profits liable to tax under the Income-tax Act for the year ending on the 31st day of March, 1958, has made the prescribed arrangements for the declaration and payment within India, of the dividends payable out of such profits and for the deduction of super-tax from dividends in accordance with the provisions of sub-section (3D) of section 18 of that Act, and
 - (b) is such a company as is referred to in sub-section (9) of section 23A of the Income-tax Act, with total income not exceeding Rs. 25,000.
- (ii) a rebate at the rate of six annas per rupee of the total income shall be allowed in the case of any company which satisfies condition (a) but not condition (b), of the preceding clause; and
- (iii) a rebate at the rate of five annas and six pies per rupee on so much of the total income as consists of dividends from a subsidiary Indian company and a rebate at the rate of three annas per rupee on any other income included in the total income shall be allowed in the case of any company not entitled to a rebate under either of the preceding clauses:

Provided further that—

- (i) the amount of the rebate under clause (i) or clause (ii), as the case may be, of the preceding proviso shall be reduced by the sum, if any, equal to the amount or the aggregate of the amounts, as the case may be, computed as hereunder:—
 - (a) on that part of the sum arrived at in accordance with clause (i) amount of the second proviso to paragraph D of Part II of the First Schedule to the Finance Act, 1956, as has not been deemed to

have been taken into account, in accordance with clause (ii) of the said proviso, for the purpose of reducing the rebate mentioned therein to nil;

- (b) on the amount representing the face value of any bonus shares or the amount of any bonus issued to its shareholders during the previous year with a view to increasing the paid-up capital, except to the extent to which such bonus shares or bonus have been issued out of premiums received in cash on the issue of its shares; and
- (c) in addition, in the case of a company referred to in clause (ii) of the preceding proviso which has distributed to its shareholders during the previous year dividends in excess of six per cent. of its paid-up capital, not being dividends payable at a fixed rate—
 - on that part of the said dividends which exceeds 6 per cent. but does not exceed 10 per cent. of the paid-up capital; at the rate of two annas per rupee.
 - on that part of the said dividends which exceeds 10 per cent. but does not exceed 18 per cent. of paid-up capital; at the rate of four annas per rupee.
 - on that part of the said dividends which exceeds 18 per cent. of the paid-up capital. at the rate of six annas per rupee.
- (ii) where the sum arrived at in accordance with clause (i) of this proviso exceeds the amount of the rebate arrived at in accordance with clause (i) or clause (ii), as the case may be, of the preceding proviso, only so much of the amounts of reduction mentioned in sub-clauses (a), (b), (c) of clause (i) of this proviso as is sufficient, in that order, to reduce the rebate to nil shall be deemed to have been taken into account for the purpose:

Provided further that the super-tax payable by a company the total income of which exceeds rupees twenty-five thousand shall not exceed the aggregate of—

- (a) the super-tax which have been payable by the company if its total income had been rupees twenty-five thousand, and
- (b) half the amount by which its total income exceeds rupees twenty-five thousand.

Explanation.—For the purposes of this section—

- (i) the expression "paid-up capital" means the the paid-up capital (other than capital entitled to a dividend at a fixed rate) of the company as on the first day of the previous year relevant to the assessment for the year ending on the 31st day of March, 1958, increased by any premiums received in cash by the company on the issue of its shares, standing to the credit of the share premium account as on the first day of the previous year aforesaid;
- (ii) the expression "dividend" shall be deemed to include any distribution included in the expression "dividend" as defined in clause (6A) of section 2 of the principal Act;
- (iii) where any portion of the profits and gains of the company is not included in its total income by reason of such portion being exempt from tax under any provisions of the principal Act, the "paid-up capital" of the company, the amount distributed as dividends (not being dividends payable at a fixed rate), the amount representing the face value of any bonus shares and the amount of any bonus issued to the shareholders, shall each be deemed to be such proportion thereof as the total income of the company for the previous year bears to its total profits and gains for that year other

than capital receipts, reduced by such allowances as may be admissible under the Income-tax Act which have not been taken into account by the company in its profit and loss account for that year.

Received assented on 21-12-56

THE HINDU ADOPTIONS AND MAINTENANCE ACT, 1956

(78 OF 1956)

AN
ACT

to amend and codify the law relating to adoptions and maintenance among Hindus.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. Short title and extent.—(1) This Act may be called the Hindu Adoptions and Maintenance Act, 1956.
(2) It extends to the whole of India except the State of Jammu and Kashmir.

2. Application of Act.—(1) This Act applies—

- to any person, who is a Hindu by religion in any of its forms or developments, including a Virashaiva a Lingayat or a follower of the Brahmo, Prarthana or Arya Samaj,
- to any person who is a Buddhist, Jaina or Sikh by religion, and
- to any other person who is not a Muslim, Christian, Parsi or Jew by religion, unless it is proved that any such person would not have been governed by the Hindu law or by any custom or usage as part of that law in respect of any of the matters dealt with herein if this Act had not been passed.

Explanation.—The following persons are Hindus, Buddhists, Jainas or Sikhs by religion, as the case may be:—

- any child, legitimate or illegitimate, both of whose parents are Hindus, Buddhists, Jainas or Sikhs by religion;
- any child, legitimate or illegitimate, one of whose parents is a Hindu, Buddhist, Jaina or Sikh by religion and who is brought-up as a member of the tribe, community, group or family to which such parent belongs or belonged; and
- any person who is a convert or re-convert to the Hindu, Buddhist, Jaina or Sikh religion.

(2) Notwithstanding anything contained in sub-section (1), nothing contained in this Act shall apply to the members of any Scheduled Tribe within the meaning of clause (25) of article 366 of the Constitution unless the Central Government, by notification in the Official Gazette, otherwise directs.

(3) The expression "Hindu" in any provision of this Act shall be construed as if it included a person who, though not a Hindu by religion, is, nevertheless, a person to whom this Act applies by virtue of the provisions contained in this section.

3. Definitions.—In this Act, unless the context otherwise requires,—

- the expressions "custom" and "usage" signify any rule which, having been continuously and uniformly observed for a long time, has obtained the force of law among Hindus in any local area, tribe, community, group or family:

Provided that the rule is certain and not unreasonable or opposed to public policy; and

Provided further that, in the case of a rule applicable only to a family, it has not been discontinued by the family;

- "maintenance" includes—

- in all cases, provision for food, clothing, residence, education and medical attendance and treatment;
- in the case of an unmarried daughter, also the reasonable expenses of and incident to her

marriage;

- "minor" means a person who has not completed his or her age of eighteen years.

4. Overriding effect of Act.—Save as otherwise expressly provided in this Act,—

- any text, rule or interpretation of Hindu law or any custom or usage as part of that law in force immediately before the commencement of this Act shall cease to have effect with respect to any matter for which provision is made in this Act;
- any other law in force immediately before the commencement of this Act shall cease to apply to Hindus in so far as it is inconsistent with any of the provisions contained in this Act.

CHAPTER II

ADOPTION

5. Adoptions to be regulated by this Chapter.—(1) No adoption shall be made after the commencement of this Act by or to a Hindu except in accordance with the provisions contained in this Chapter, and adoption made in contravention of the said provisions shall be void.

(2) An adoption which is void shall neither create any rights in the adoptive family in favour of any person which he or she could not have acquired except by reason of the adoption, nor destroy the rights of any person in the family of his or her birth.

6. Requisites of a valid adoption.—No adoption shall be valid unless—

- the person adopting has the capacity, and also the right, to take in adoption;
- the person giving in adoption has the capacity to do so;
- the person adopted is capable of being taken in adoption; and
- the adoption is made in compliance with the other conditions mentioned in this Chapter.

7. Capacity of a male Hindu to take in adoption.—Any male Hindu who is of sound mind and is not a minor has the capacity to take a son or a daughter in adoption:

Provided that, if he has a wife living, he shall not adopt except with the consent of his wife unless the wife has completely and finally renounced the world or has ceased to be a Hindu or has been declared by a court of competent jurisdiction to be of unsound mind.

Explanation.—If a person has more than one wife living at the time of adoption, the consent of all the wives is necessary unless the consent of any one of them is unnecessary for any of the reasons specified in the preceding proviso.

8. Capacity of a female Hindu to take in adoption.—Any female Hindu who—

- who is of sound mind,
- who is not a minor, and
- who is not married, or if married, whose marriage has been dissolved or whose husband is dead or has completely and finally renounced the world or has ceased to be a Hindu or has been declared by a court of competent jurisdiction to be of unsound mind,

has the capacity to take a son or daughter in adoption.

9. Persons capable of giving in adoption.—(1) No person except the father or mother or the guardian of a child shall have the capacity to give the child in adoption.

(2) Subject to the provisions of sub-section (3), the father, if alive, shall alone have the right to give in adoption, but such right shall not be exercised save with the consent of the mother unless the mother has completely and finally renounced the world or has ceased to be a Hindu or has been declared by a court of competent jurisdiction to be of unsound mind.

(3) The mother may give the child in adoption if the father is dead or has completely and finally renounced the world or has ceased to be a Hindu or has been declared by a court of competent jurisdiction to be of unsound mind.

(4) Where both the father and mother are dead or have completely and finally renounced the world or

have been declared by a court of competent jurisdiction to be of unsound mind, the guardian of a child (whether a testamentary guardian or a guardian appointed or declared by a court) may give the child in adoption with the previous permission of the court.

(5) Before granting permission to a guardian under sub-section (4), the court shall be satisfied that the adoption will be for the welfare of the child, due consideration being for this purpose given to the wishes of the child having regard to the age and understanding of the child and that the applicant for permission has not received or agreed to receive and that no person has made or given or agreed to make or give to the applicant any payment or reward in consideration of the adoption except such as the court may sanction.

Explanation.—For the purposes of this section—

- (i) the expressions “father” and “mother” do not include an adoptive father and an adoptive mother; and
- (ii) “court” means the city civil court or a district court within the local limits of whose jurisdiction the child to be adopted ordinarily resides.

10. Persons who may be adopted.—No person shall be capable of being taken in adoption unless the following conditions are fulfilled namely:—

- (i) he or she is a Hindu;
- (ii) he or she has not already been adopted;
- (iii) he or she not been married, unless there is a custom or usage applicable to the parties which permits persons who are married being taken in adoption;
- (iv) he or she has not completed the age of fifteen years, unless there is a custom or usage applicable to the parties which permits persons who have completed the age of fifteen years being taken in adoption.

11. Other conditions for a valid adoption.—In every adoption, the following conditions must be complied with:—

- (i) if the adoption is of a son, the adoptive father or mother by whom the adoption is made must not have a Hindu son, son's son or son's son's son (whether by legitimate blood relationship or by adoption) living at the time of adoption;
- (ii) if the adoption is of a daughter, the adoptive father or mother by whom the adoption is made must not have a Hindu daughter or son's daughter (whether by legitimate blood relationship or by adoption) living at the time of adoption;
- (iii) if the adoption is by a male and the person to be adopted is a female, the adoptive father is at least twenty-one years older than the person to be adopted;
- (iv) if the adoption is by a female and the person to be adopted is a male, the adoptive mother is at least twenty-one years older than the person to be adopted;
- (v) the same child may not be adopted simultaneously by two or more persons;
- (vi) the child to be adopted must be actually given and taken in adoption by the parents or guardian concerned or under their authority with intent to transfer the child from the family of its birth to the family of its adoption;

Provided that the performance of *datta homan* shall not be essential to the validity of an adoption.

12. Effects of adoption.—An adopted child shall be deemed to be the child of his or her adoptive father or mother for all purposes with effect from the date of the adoption and from such date all the ties of the child in the family of his or her birth shall be deemed to be severed and replaced by those created by the adoption in the adoptive family:

Provided that—

- (a) the child cannot marry any person whom he or she could not have married if he or she had continued in the family of his or her birth;
- (b) any property which vested in the adopted child before the adoption shall continue to vest in such person subject to the obligations, if any,

attaching to the ownership of such property, including the obligation to maintain relatives in the family of his or her birth;

- (c) the adopted child shall not divest any person of any estate which vested in him or her before the adoption.

13. Right of adoptive parents to dispose of their properties.—Subject to any agreement to the contrary, an adoption does not deprive the adoptive father or mother of the power to dispose of his or her property by transfer *inter vivos* or by will.

14. Determination of adoptive mother in certain cases.—(1) Where a Hindu who has a wife living adopts a child, she shall be deemed to be the adoptive mother.

(2) Where an adoption has been made with the consent of more than one wife, the senior most in marriage among them shall be deemed to be the adoptive mother and the others to be step-mothers.

(3) Where a widower or a bachelor adopts a child, any wife whom he subsequently marries shall be deemed to be the step-mother of the adopted child.

(4) Where a widow or an unmarried woman adopts a child, any husband whom she marries subsequently shall be deemed to be the step-father of the adopted child.

15. Valid adoption not to be cancelled.—No adoption which has been validly made can be cancelled by the adoptive father or mother or any other person, nor can the adopted child renounce his or her status as such and return to the family of his or her birth.

16. Presumption as to registered documents relating to adoption.—Whenever any document registered under any law for the time being in force is produced before any court purporting to record an adoption made and is signed by the person giving and the person taking the child in adoption, the court shall presume that the adoption has been made in compliance with the provisions of this Act unless and until it is disproved.

17. Prohibition of certain payments.—(1) No person shall receive or agree to receive any payment or other reward in consideration of the adoption of any person, and no person shall make or give or agree to make or give to any other person any payment or reward the receipt of which is prohibited by this section.

(2) If any person contravenes the provisions of sub-section (1), he shall be punishable with imprisonment which may extend to six months, or with fine, or with both.

(3) No prosecution under this section shall be instituted without the previous sanction of the State Government or an officer authorised by the State Government in this behalf.

CHAPTER III

MAINTENANCE

18. Maintenance of wife.—(1) Subject to the provisions of this section, a Hindu wife, whether married before or after the commencement of this Act, shall be entitled to be maintained by her husband during her life time.

(2) A Hindu wife shall be entitled to live separately from her husband without forfeiting her claim to maintenance,—

- (a) if he is guilty of desertion, that is to say, of abandoning her without reasonable cause and without her consent or against her wish or of wilfully neglecting her;
- (b) if he has treated her with such cruelty as to cause a reasonable apprehension in her mind that it will be harmful or injurious to live with her husband;
- (c) if he is suffering from a virulent form of leprosy;
- (d) if he has any other wife living;
- (e) if he keeps a concubine in the same house in which his wife is living or habitually resides with a concubine elsewhere;
- (f) if he has ceased to be a Hindu by conversion to another religion;

(g) if there is any other cause justifying her living separately.

(3) A Hindu wife shall not be entitled to separate residence and maintenance from her husband if she is unchaste or ceases to be a Hindu by conversion to another religion.

19. Maintenance of widowed daughter-in-law.—(1) A Hindu wife, whether married before or after the commencement of this Act, shall be entitled to be maintained after the death of her husband by her father-in-law:

Provided and to the extent that she is unable to maintain herself out of her own earnings or other property or, where she has no property of her own, is unable to obtain maintenance—

(a) from the estate of her husband or her father or mother, or

(b) from her son or daughter, if any, or his or her estate.

(2) Any obligation under sub-section (1) shall not be enforceable if the father-in-law has not the means to do so from any coparcenary property in his possession out of which the daughter-in-law has not obtained any share and any such obligation shall cease on the remarriage of the daughter-in-law.

20. Maintenance of children and aged persons.—(1) Subject to the provisions of this section a Hindu is bound, during his or her life-time, to maintain his or her legitimate or illegitimate children and his or her aged or infirm parents.

(2) A legitimate or illegitimate child may claim maintenance from his or her father or mother so long as the child is a minor.

(3) The obligation of a person to maintain his or her aged or infirm parent or a daughter who is unmarried extends in so far as the parent or the unmarried daughter, as the case may be, is unable to maintain himself or herself out of his or her own earnings or other property.

Explanation.—In this section "parent" includes a childless step mother.

21. Dependants defined.—For the purposes of this Chapter "dependants" mean the following relatives of the deceased:—

(i) his or her father;

(ii) his or her mother;

(iii) his widow, so long as she does not re-marry;

(iv) his or her son or the son of his predeceased son or the son of a predeceased son of his predeceased son, so long as he is a minor: provided and to the extent that he is unable to obtain maintenance, in the case of a grandson from his father's or mother's estate, and in the case of a great-grandson, from the estate of his father or mother or father's father or father's mother;

(v) his or her unmarried daughter, or the unmarried daughter of his pre-deceased son or the unmarried daughter of a pre-deceased son of his pre-deceased son, so long as she remains unmarried: provided and to the extent that she is unable to obtain maintenance, in the case of a grand-daughter from her father's or mother's estate and in the case of a great-grand-daughter from the estate of her father or mother or father's father or father's mother;

(vi) his widowed daughter: provided and to the extent that she is unable to obtain maintenance—

(a) from the estate of her husband; or

(b) from her son or daughter if any, or his or her estate; or

(c) from her father-in-law or his father or the estate of either of them;

(vii) any widow of his son or of a son of his predeceased son, so long as she does not re-marry: provided and to the extent that she is unable to obtain maintenance from her husband's estate, or from her son or daughter, if any, or his or her estate; or in the case of a grandson's widow, also from her father-in-law's estate;

(viii) his or her minor illegitimate son, so long as he remains a minor;

(ix) his or her illegitimate daughter, so long as she remains unmarried.

22. Maintenance of dependants.—(1) Subject to the provisions of sub-section (2), the heirs of a deceased Hindu are bound to maintain the dependants of the deceased out of the estate inherited by them from the deceased.

(2) Where a dependant has not obtained, by testamentary or intestate succession, any share in the estate of a Hindu dying after the commencement of this Act, the dependant shall be entitled, subject to the provisions of this Act, to maintenance from those who take the estate.

(3) The liability of each of the persons who takes the estate shall be in proportion to the value of the share or part of the estate taken by him or her.

(4) Notwithstanding anything contained in sub-section (2) or sub-section (3), no person who is himself or herself a dependant shall be liable to contribute to the maintenance of other, if he or she has obtained a share or part the value of which is, or would, if the liability to contribute were enforced, become less than what would be awarded to him or her by way of maintenance under this Act.

23. Amount of maintenance.—(1) It shall be in the discretion of the court to determine whether any, and if so what, maintenance shall be awarded under the provisions of this Act, and in doing so the court shall have due regard to the considerations set out in sub-section (2) or sub-section (3), as the case may be, so far as they are applicable.

(2) In determining the amount of maintenance, if any, to be awarded to a wife, children or aged or infirm parents under this Act, regard shall be had to —

(a) the position and status of the parties;

(b) the reasonable wants of the claimant;

(c) if the claimant is living separately, whether the claimant is justified in doing so;

(d) the value of the claimant's property and any income derived from such property, or from the claimant's own earnings or from any other source;

(e) the number of persons entitled to maintenance under this Act.

(3) In determining the amount of maintenance, if any, to be awarded to a dependant under this Act, regard shall be had to—

(a) the net value of the estate of the deceased after providing for the payment of his debts;

(b) the provision, if any, made under a will of the deceased in respect of the dependant;

(c) the degree of relationship between the two;

(d) the reasonable wants of the dependant;

(e) the past relations between the dependant and the deceased;

(f) the value of the property of the dependant and any income derived from such property; or from his or her earnings or from any other source;

(g) the number of dependants entitled to maintenance under this Act

24. Claimant to maintenance should be a Hindu.—No person shall be entitled to claim maintenance under this Chapter if he or she has ceased to be a Hindu by conversion to another religion.

25. Amount of maintenance may be altered on change of circumstances.—The amount of maintenance, whether fixed by a decree of court or by agreement either before or after the commencement of this Act, may be altered subsequently if there is a material change in the circumstances justifying such alteration.

26. Debts to have priority.—Subject to the provisions contained in section 27 debts of every description contracted or payable by the deceased shall have priority over the claims of his dependants for maintenance under this Act.

27. Maintenance when to be a charge.—A dependant's claim for maintenance under this Act shall not be a charge on the estate of the deceased or any portion thereof, unless one has been created by the will of the deceased,

by a decree of court, by agreement between the dependant and the owner of the estate or portion, or otherwise.

28. Effect of transfer of property on right to maintenance.—Where a dependant has a right to receive maintenance out of an estate and such estate or any part thereof is transferred, the right to receive maintenance may be enforced against the transferee if the transferee has notice of the right, or if the transfer is gratuitous; but not against the transferee for consideration and without notice of the right.

CHAPTER IV

REPEALS AND SAVINGS

29. Repeals.—The Hindu Married Women's Right to Separate Residence and Maintenance Act, 1946 (19 of 1946) and sub-section (2) of section 30 of the Hindu Succession Act, 1956 (30 of 1956), are hereby repealed.

30. Savings.—Nothing contained in this Act shall affect any adoption made before the commencement of this Act, and the validity and effect of any such adoption shall be determined as if this Act had not been passed.

LAW DEPARTMENT

NOTIFICATION

Simla-4, the 9th February, 1957

No. LR. 1-62/56.—The following Acts recently passed by the Parliament of India and published in the Gazette of India Extraordinary Part II Section 1, dated the 29th December, 1956 as Act, are hereby republished in the Himachal Pradesh Administration Gazette for the information of general public.

1. The Employees' Provident Funds (Amendment) Act, 1956 (No. 94 of 1956).
2. The Banking Companies (Amendment) Act, 1956 (No. 95 of 1956).

LAKSHMAN DASS,
Assistant Secretary (Judicial).

Received Assent on 28-12-56

THE EMPLOYEES' PROVIDENT FUNDS (AMENDMENT) ACT, 1956 (94 OF 1956)

AN
ACT

further to amend the Employees' Provident Funds Act, 1952.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Employees' Provident Funds (Amendment) Act, 1956.

2. Amendment of section 1.—For sub-section (3) of section 1 of the Employees' Provident Funds Act, 1952 (19 of 1952), (hereinafter referred to as the principal Act), the following sub-section shall be substituted, namely:—

“(3) Subject to the provisions contained in section 16, it applies—

- (a) to every establishment which is a factory engaged in any industry specified in Schedule I and in which fifty or more persons are employed, and
- (b) to any other establishment employing fifty or more persons or class of such establishments which the Central Government may, by notification in the Official Gazette, specify in this behalf:

Provided that the Central Government may, after giving not less than two months' notice of its intention so to do, by notification in the Official Gazette, apply the provisions of this Act to any establishment employing such number of persons less than fifty as may be specified in the notification.”

3. Substitution of 'establishment', 'an establishment' and 'establishments' for 'factory', 'a factory' and 'factories'.—In sub-section (4) of section 1, clauses (f) and (fff) of section 2, sections 5, 8, 11, 12, 13, 15, 16, 17 and clauses (ii) and (iii) of section 19A of the principal Act, for the words “factory”, “a factory” and “factories” wherever they occur, the words “establishment”, “an establishment” and “establishments” respectively shall be substituted.

4. Amendment of section 2.—In section 2 of the principal Act,—

(a) for clause (a), the following clause shall be substituted, namely:—

“(a) “appropriate Government” means—

- (i) in relation to an establishment which is a factory engaged in a controlled industry, or a mine or an oil field, the Central Government, and
- (ii) in relation to any other establishment, the State Government;”

(b) for clause (e), the following clause shall be substituted, namely:—

“(e) “employer” means—

- (i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and, where a person has been named as a manager of the factory under clause (f) of sub-section (1) of section 7 of the Factories Act, 1948 (63 of 1948), the person so named; and
- (ii) in relation to any other establishment, the person who, or the authority which, has the ultimate control over the affairs of the establishment, and where the said affairs are entrusted to a manager, managing director or managing agent, such manager, managing director or managing agent.”

5. Substitution of new section for section 3.—For section 3 of the principal Act, the following section shall be substituted, namely:—

“3. **Power, to apply Act to an establishment which has a common provident fund with another establishment.**—Where immediately before this Act becomes applicable to an establishment there is in existence a provident fund which is common to the employees employed in that establishment and employees in any other establishment, the Central Government may, by notification in the Official Gazette, direct that the provisions of this Act shall also apply to such other establishment.”

6. Amendment of section 19A.—In section 19A of the principal Act, for clause (i), the following clauses shall be substituted, namely:—

- “(i) whether an establishment which is a factory, is engaged in any industry specified in Schedule I;
- (ia) whether any particular establishment is an establishment falling within the class of establishments to which this Act applies by virtue of a notification under clause (b) of sub-section (3) of section 1.”

Received Assent on 28-12-56

THE BANKING COMPANIES (AMENDMENT) ACT, 1956 (95 OF 1956)

AN
ACT

further to amend the Banking Companies Act, 1949.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Banking Companies (Amendment) Act, 1956.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Substitution of new section for section 10.—For section 10 of the Banking Companies Act, 1949 (10 of 1949), (hereinafter referred to as the principal Act), the following section shall be substituted, namely:—

“10. Prohibition of employment of managing agents and restrictions on certain forms of employment.—(1) No Banking company—

(a) shall employ or be managed by a managing agent; or

(b) shall employ or continue the employment of any person—

(i) who is, or at any time has been, adjudicated insolvent, or has suspended payment or who is, or has been, convicted by a criminal court of an offence involving moral turpitude; or

(ii) whose remuneration or part of whose remuneration takes the form of commission or of a share in the profits of the company:

Provided that nothing contained in this clause shall apply to the payment of any bonus by any banking company in pursuance of a settlement or award arrived at or made under any law relating to industrial disputes or in accordance with any scheme framed by such banking company or in accordance with the usual practice prevailing in banking business; or

(iii) whose remuneration is, in the opinion of the Reserve Bank, excessive; or

(c) shall be managed by any person—

(i) who is a director of any other company not being a subsidiary company of the banking company; or

(ii) who is engaged in any other business or vocation; or

(iii) who has a contract with the company for its management for a period exceeding five years at any one time;

Provided that any contract with the company for its management may be renewed or extended for a further period not exceeding five years at a time if and so often as the directors so decide:

Provided further that nothing in this clause shall apply to a director, other than the managing director, of a banking company by reason only of his being such director.

Explanation.—For the purpose of sub-clause (iii) of clause (b), the expression “remuneration”, in relation to a person employed or continued in employment, shall include salary, fees and requisites but shall not include any allowances or other amounts paid to him for the purpose of reimbursing him in respect of the expenses actually incurred by him in the performance of his duties.

(2) In forming its opinion under sub-clause (iii) of clause (b) of sub-section (1), the Reserve Bank may have regard among other matters to the following:—

(i) the financial condition and history of the banking company, its size and area of operation, its resources, the volume of its business, and the trend of its earning capacity;

(ii) the number of its branches or offices;

(iii) the qualifications, age and experience of the person concerned;

(iv) the remuneration paid to other persons employed by the banking company or to any person occupying a similar position in any other banking company similarly situated; and

(v) the interests of its depositors.

(3) If any question arises in any particular case whether the remuneration is excessive within the meaning of sub-clause (iii) of clause (b) of sub-section (1), the decision of the Reserve Bank thereon shall be final for all purposes.”

3. Substitution of new section for section 12.—For section 12 of the principal Act, the following section shall be substituted, namely:—

“12. Regulation of paid-up capital, subscribed capital and authorised capital and voting rights of share-holders.—(1) No banking company shall carry on business in India, unless it satisfies the following conditions, namely:—

(i) that the subscribed capital of the company is not less than one-half of the authorised capital, and the paid-up capital is not less than one-half of the subscribed capital and that, if the capital is increased, it complies with the conditions prescribed in this clause within such period not exceeding two years as the Reserve Bank may allow;

(ii) that the capital of the company consists of ordinary shares only or of ordinary shares or equity shares and such preferential shares as may have been issued prior to the 1st day of July, 1944:

Provided that nothing contained in this sub-section shall apply to any banking company incorporated before the 15th day of January, 1937.

(2) No person holding shares in a banking company shall, in respect of any shares held by him, exercise voting rights in excess of five per cent. of the total voting rights of all the share-holders of the banking company.

(3) Notwithstanding anything contained in any law for the time being in force or in any contract or instrument no suit or other proceeding shall be maintained against any person registered as the holder of a share in a banking company on the ground that the title to the said share vests in a person other than the registered holder:

Provided that nothing contained in this sub-section shall bar a suit or other proceeding—

(a) by a transferee of the share on the ground that he has obtained from the registered holder a transfer of the share in accordance with any law relating to such transfer; or

(b) on behalf of a minor or a lunatic on the ground that the registered holder holds the share on behalf of the minor or lunatic.

(4) Every chairman, managing director or chief executive officer by whatever name called of a banking company shall furnish to the Reserve Bank through that banking company returns containing full particulars of the extent and value of his holding of shares, whether directly or indirectly, in the banking company and of any change in the extent of such holding or any variation in the rights attaching thereto and such other information relating to those shares as the Reserve Bank may, by order, require and in such form and at such time as may be specified in the order.”

4. Insertion of new section 12A.—After section 12 of the principal Act, the following section shall be inserted, namely:—

“12A. Election of new directors.—(1) The Reserve Bank may, by order, require any banking company to call a general meeting of the share-holders of the company within such time, not less than two months from the date of the order, as may be specified in the order or within such further time as the Reserve Bank may allow in this behalf, to elect in accordance with the voting rights permissible under this Act fresh directors, and the banking company shall be bound to comply with the order.

(2) Every director elected under sub-section (1) shall hold office until the date up to which his predecessor would have held office, if the election had not been held.

(3) Any election duly held under this section shall not be called in question in any court.”

5. Substitution of new section for section 16.—For section 16 of the principal Act, the following section shall

be substituted, namely:—

- 16. Prohibition of common directors.**—(1) No banking company incorporated in India shall have as a director any person who is a director—
- (i) of any other banking company; or
 - (ii) of companies which among themselves are entitled to exercise voting rights in excess of twenty per cent. of the total voting rights of all the shareholders of the banking company.
- (2) If immediately before the commencement of the Banking Companies (Amendment) Act, 1956, any person holding office as a director of a banking company is also a director of companies which among themselves are entitled to exercise voting rights in excess of twenty per cent. of the total voting rights of all the shareholders of the banking company he shall, within such period from such commencement as the Reserve Bank may specify in this behalf—
- (a) either resign his office as a director of the banking company; or
 - (b) choose such number of companies as among themselves are not entitled to exercise voting rights in excess of twenty per cent. of the total voting rights of all the shareholders of the banking company as companies in which he wishes to continue to hold the office of a director and resign his office as a director in the other companies.”

6. Amendment of section 27.—In section 27 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Reserve Bank may at any time direct a banking company to furnish it within such time as may be specified by the Reserve Bank, with such statements and information relating to the business or affairs of the banking company (including any business or affairs with which such banking company is concerned) as the Reserve Bank may consider necessary or expedient to obtain for the purposes of this Act, and without prejudice to the generality of the foregoing power may call for information every half-year regarding the classification of advances and investments of banking companies in respect of industry, commerce and agriculture.”

7. Insertion of new sections 35A and 35B.—After section 35 of the principal Act, the following sections shall be inserted, namely:—

“35A. (1) Where the Reserve Bank is satisfied that—

- (a) in the national interest; or
 - (b) to prevent the affairs of any banking company being conducted in a manner detrimental to the interests of the depositors or in a manner prejudicial to the interests of the banking company; or
 - (c) to secure the proper management of any banking company generally;
- it is necessary to issue directions to banking companies generally or to any banking company in particular, it may, from time to time, issue such directions as it deems fit, and the banking companies or the banking company, as the case may be, shall be bound to comply with such directions.
- (2) The Reserve Bank may, on representation made to it or on its own motion, modify or cancel any direction issued under sub-section (1), and in so modifying or cancelling any direction may impose such conditions as it thinks fit, subject to which the modification or cancellation shall have effect.

35B. Amendments of provisions relating to appointments of managing directors, etc., to be subject to previous approval of the Reserve Bank.—(1) In the case of a banking company—

- (a) no amendment of any provision relating to the appointment or re-appointment or remuneration of a managing or whole-time

director or of a director not liable to retire by rotation or of a manager or a chief executive officer by whatever name called, whether that provision be contained in the company's memorandum or articles of association or in an agreement entered into by it, or in any resolution passed by the company in general meeting or by its Board of directors shall have effect unless approved by the Reserve Bank;

- (b) no appointment or re-appointment of a managing or whole-time director, manager or chief executive officer by whatever name called, shall have effect unless such appointment or re-appointment is made with the previous approval of the Reserve Bank.

(2) Nothing contained in sections 268, 269, 310, 311 and 388 (in so far as section 388 makes the provisions of sections 310 and 311 apply in relation to the manager of a company) of the Companies Act, 1956 (1 of 1956), shall apply to a banking company after the commencement of the Banking Companies (Amendment) Act, 1956.

- (3) No act done by a person as a managing or whole-time director or a director not liable to retire by rotation or a manager or a chief executive officer by whatever name called, shall be deemed to be invalid on the ground that it is subsequently discovered that his appointment had not taken effect by reason of any of the provisions of this Act; but nothing in this sub-section shall be construed as rendering valid any act done by such person after his appointment has been shown to the banking company not to have had effect.”

8. Amendment of section 36.—In section 36 of the principal Act, in sub-section (1), for clause (d), the following clause shall be substituted, namely:—

“(d) during the course, or after the completion, of any inspection of a banking company under section 35, by order in writing and on such terms and conditions as may be specified therein—

- (i) require the banking company to call a meeting of its directors for the purpose of considering any matter relating to or arising out of the affairs of the banking company, or require an officer of the banking company to discuss any such matter with an officer of the Reserve Bank;
- (ii) depute one or more of its officers to watch the proceedings at any meeting of the Board of directors of the banking company or of any committee or of any other body constituted by it; require the banking company to give an opportunity to the officers so deputed to be heard at such meetings and also require such officers to send a report of such proceedings to the Reserve Bank;
- (iii) require the Board of directors of the banking company or any committee or any other body constituted by it to give in writing to any officer specified by the Reserve Bank in this behalf at his usual address all notices of, and other communications relating to, any meeting of the Board, committee or other body constituted by it;
- (iv) appoint one or more of its officers to observe the manner in which the affairs of the banking company or of its offices or branches are being conducted and make a report thereon;
- (v) require the banking company to make, within such time as may be specified in the order, such changes in the management as the Reserve Bank may consider necessary in consequence of the state of affairs disclosed during or by the inspection.”

9. Amendment of section 46.—In section 46 of the principal Act,—

- (i) in sub-section (1), for the word “required”, the words “or in any information required or

furnished" shall be substituted; and

- (ii) in sub-section (4), after the words "any order", the words "or direction" shall be inserted.

10. Insertion of new section 46A.—After section 46 of the principal Act, the following section shall be inserted, namely:—

"46A. Chairman, director, etc., to be public servants for the purposes of Chapter IX of the Indian Penal Code.—Every chairman, director, auditor, liquidator, manager and any other employee of a banking company shall be deemed to be a public servant for the purposes of Chapter IX of the Indian Penal Code (45 of 1860)."

11. Amendment of section 49.—In section 49 of the principal Act, for the words and figures "sections 17, 77, 83B, 86H, 91B, 91D and sub-section (5) of section 144 of the Indian Companies Act, 1913 (VII of 1913)", the following shall be substituted, namely:—

"sections 90, 165 and 255, clauses (a) and (b) of sub-section (1) of section 293 and sections 300 and 416 of the Companies Act, 1956 (1 of 1956)".

12. Amendment of section 50.—In section 50 of the principal Act, for the words, brackets, figures and letter "contained in sections 10 and 16 or by reason of the compliance by a banking company with any order given to it under sub-clause (ii) of clause (d) of sub-section (1) of section 36" the following shall be substituted, namely:—

"contained in sections 10, 12A, 16, 35A, 35B and 36 or by reason of the compliance by a banking company with any order or direction given to it under this Act".

13. Amendment of section 51.—In section 51 of the principal Act, for the word and figures "34 to 36", the following shall be substituted, namely:—

"34, 35, 36 [excluding clause (d) of sub-section (1)]".

14. Other miscellaneous amendments.—The principal Act shall be further amended in the manner specified in the Schedule:

Provided that the amendments specified in the Schedule relating to section 2 and to the sections contained in Part III and Part IIIA of the principal Act shall not apply to a banking company the winding up of which commenced before the 1st day of April, 1956, and the provisions of the principal Act shall apply to such banking company as if the amendments aforesaid had not been made.

THE SCHEDULE

(See section 14)

OTHER MISCELLANEOUS AMENDMENTS IN THE BANKING COMPANIES ACT, 1949.

1. In sections 2 and 5, for "Indian Companies Act, 1913 (VII of 1913)" and "Indian Companies Act, 1913", substitute "Companies Act, 1956 (1 of 1956)".

2. In section 7, for "section 26 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 25 of the Companies Act, 1956 (1 of 1956)".

3. In section 11, for "section 103 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 149 of the Companies Act, 1956 (1 of 1956)".

4. In section 13, for "sections 105 and 105A of the Indian Companies Act, 1913 (VII of 1913)", substitute "sections 76 and 79 of the Companies Act, 1956 (1 of 1956)".

5. In section 17, for the existing *Explanation*, substitute the following *Explanation*, namely:—

"*Explanation*.—The provisions of section 349 of the Companies Act, 1956, (1 of 1956) shall apply for the purpose of computing net profits under this section as they apply for the purpose of computing net profits under section 348 of the said Act".

6. In section 20, for "section 54A of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 77 of the Companies Act, 1956 (1 of 1956)".

7. In section 29, for "marked F in the Third Schedule to the Indian Companies Act, 1913 (VII of 1913)",

substitute "set out in Part I of Schedule VI to the Companies Act, 1956 (1 of 1956)".

8. In section 30, for "section 145 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 227 of the Companies Act, 1956 (1 of 1956)".

9. In section 32, for "section 134 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 220 of the Companies Act, 1956 (1 of 1956)".

10. In section 35, for "section 138 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 235 of the Companies Act, 1956 (1 of 1956)".

11. In section 38—

(i) in sub-section (1), for "section 162 or section 271 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 433 or section 583 of the Companies Act, 1956 (1 of 1956)". and

(ii) in sub-section (3), for "section 163" substitute "section 434 of the Companies Act, 1956 (1 of 1956)".

12. In section 38A omit sub-section (2) and sub-section (3).

13. In section 39, for "section 175 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 448 of the Companies Act, 1956 (1 of 1956)".

14. In section 40, for "section 173 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 466 of the Companies Act, 1956 (1 of 1956)".

15. In section 41, for "section 177B of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 455 of the Companies Act, 1956" (1 of 1956).

16. In section 42, for "sections 178A and 183 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 460, 464 and 465 of the Companies Act, 1956 (1 of 1956)".

17. In section 43, for "section 191 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 474 of the Companies Act, 1956 (1 of 1956)".

18. In section 43A for "section 230 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 530 of the Companies Act, 1956 (1 of 1956)".

19. In section 44—

(i) for "section 203 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 484 of the Companies Act, 1956"; (1 of 1956). and

(ii) for "sections 218 and 220", substitute "sections 521 and 441".

20. In section 45, for "section 153 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)".

21. In section 45A, for "Indian Companies Act, 1913 (VII of 1913)", substitute "Companies Act, 1956 (1 of 1956)".

22. In section 45B, for "section 153 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)".

23. In section 45E—

(i) for "section 184 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 467 of the Companies Act, 1956 (1 of 1956)"; and

(ii) for "section 187 of the Indian Companies Act, 1913, (VII of 1913)", substitute "section 470 of the Companies Act, 1956 (1 of 1956)".

24. In section 45H, in sub-sections (1) and (2), for "section 235 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 543 of the Companies Act, 1956 (1 of 1956)".

25. In section 45J, for "Indian Companies Act, 1913 (VII of 1913)", substitute "Companies Act, 1956 (1 of 1956)".

26. In section 45K—

(i) in sub-section (1) and in sub-section (3), for "section 153 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)"; and

(ii) in sub-section (2)—

(a) for "section 153 of the Indian Companies

Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)"; and

(b) for "section 162 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 433 of the Companies Act, 1956 (1 of 1956)".

27. In section 45L—

(i) in sub-section (1), for "section 153 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)"; and

(ii) in sub-section (2)—

(a) for "section 153 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)"; and

(b) for "section 235 of the said Act", substitute "section 543 of the said Act".

28. In section 45M, for "section 153 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 391 of the Companies Act, 1956 (1 of 1956)".

29. In section 45O in sub-section (2), for "section 235 of the Indian Companies Act, 1913 (VII of 1913)", substitute "section 543 of the Companies Act, 1956 (1 of 1956)".

REVENUE & EXCISE DEPARTMENT

Simla-4, the 1st July, 1957

No Ex. 9-146/57.—Copy of order No. 9(56)-ST/57, dated 22nd June, 1957 issued by the Government of India, Ministry of Finance (Department of Economic Affairs) is published herewith for the information of the general public.

BASANT RAI,
Assistant Secretary.

ORDER

S. R. O.—In exercise of the powers conferred by sub-section (1) of section 7 of the Central Sales Tax Act, 1956 (74 of 1956) and in partial modification of the notification of the Ministry of Finance (Department of Economic Affairs) S. R. O. 643, dated 22nd February, 1957, the Central Government hereby specifies the persons mentioned in column 3 of the Schedule hereto as the authorities to whom the dealers described in the corresponding entry in column 2 of the said Schedule shall make application for registration under the said section:

SCHEDULE

S. No.	Description of Dealer	Description of Authority
1	2	3
	Dealers having a single place of business, more than one place of business or no fixed place of business in the territories mentioned below:—	
1.	Himachal Pradesh	Chief Secretary, Himachal Pradesh Administration.
2.	Tripura	Chief Secretary, Tripura Administration.
3.	Andaman and Nicobar Islands	Deputy Commissioner, Andaman and Nicobar Islands Administration.
4.	Laccadive, Minicoy and Amindivi Islands	Administrator Laccadive, Minicoy and Amindivi Islands, Kozhikode.
		N. C. SEN GUPTA, Joint Secretary to the Govt. of India.

भाग 7—भारतीय निर्वाचन-आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं ।

शून्य

अनुपूरक

(देखिये पृष्ठ 462 से 465)

DIRECTORATE OF ECONOMICS AND STATISTICS

BULLETIN OF AVERAGE WHOLESALE PRICES IN HIMACHAL PRADESH

No. DES. 117-89/56-IX.

Simla, Wednesday, the 3rd July, 1957

No. 3, B, C.

All prices in rupees per standard maund of 82-2/7 lbs. (equivalent to 3,200 tolas).

Commodity Centre 1	Prices on		Commodity Centre 1	Prices on	
	14-6-57 2	21-6-57 3		14-6-57 2	21-6-57 3
	Rs.	Rs.		Rs.	Rs.
A. FOOD GRAINS:			B. FOODGRAIN PRODUCTS AND PULSES:		
1. WHEAT (Ordinary)			7. WHEAT ATTA		
Per Maund—			(Water turbine made)		
Kasumpti	.. N.T.	N.T.	Per Maund—		
Theog	.. 17.50	17.00	Chamba	.. 19.00	19.00
Rampur	.. 20.00	20.00	Kasumpti	.. 20.00	20.00
Solan	.. 14.00	14.00	Rampur	.. 22.00	21.50
Chamba	.. 17.37	17.37	Mandi	.. 19.00	19.00
Chowari	.. 15.00	15.00	Nahan	.. N.T.	N.T.
Nahan	.. 15.00	15.00	Bilaspur	.. N.R.	17.50
Paonta	.. N.R.	14.50	Average	.. 20.00	19.40
Mandi	.. 16.75	17.00	8. GRAM DAL Per		
Jogindernagar	.. N.R.	N.T.	Maund—		
Bilaspur	.. N.R.	16.00	Bilaspur	.. N.R.	20.00
Average	.. 16.52	16.21	Chamba	.. 18.00	18.00
2. PADDY (Medium)			Chowari	.. N.Q.	N.Q.
Per Maund—			Kasumpti	.. 20.00	20.00
Rampur	.. 20.00	20.00	Rampur	.. 21.00	21.00
Nahan	.. 13.00	13.00	Mandi	.. 17.00	17.00
Paonta	.. N.R.	11.00	Nahan	.. 15.00	15.00
Rainka	.. N.R.	N.T.	Sundernagar	.. 17.00	17.00
Chamba	.. N.A.	N.T.	Average	.. 18.00	18.29
Chowari	.. N.Q.	12.50	9. MOONG (Whole)		
Mandi	.. N.T.	N.T.	Per Maund—		
Sundernagar	.. N.T.	N.T.	Bilaspur	.. N.R.	25.00
Average	.. 16.50	14.12	Chamba	.. 22.00	22.00
3. RICE (Coarse)			Kasumpti	.. 23.00	25.00
Per Maund—			Theog	.. 22.00	22.00
Kasumpti	.. 27.00	29.50	Rampur	.. 29.00	30.00
Theog	.. 26.00	26.00	Mandi	.. 22.00	22.00
Rampur	.. 31.00	32.00	Nahan	.. 19.75	19.75
Nahan	.. 22.00	22.00	Paonta	.. N.R.	20.00
Paonta	.. N.R.	18.00	Average	.. 22.96	23.22
Rainka	.. N.R.	N.T.	9A. MOONG DAL		
Chamba	.. 22.50	22.50	(Split & Washed)		
Mandi	.. 26.00	26.50	Per Maund—		
Sundernagar	.. 16.00	16.00	Bilaspur	.. N.R.	35.00
Average	.. 24.50	23.69	Chamba	.. 26.00	26.00
4. GRAM (Small and Red Variety) Per Maund—			Kasumpti	.. 29.00	30.00
Kasumpti	.. 15.00	15.00	Theog	.. 25.00	25.00
Rampur	.. 18.75	19.00	Rampur	.. 35.00	35.00
Nahan	.. 11.75	11.75	Mandi	.. 30.00	25.00
Paonta	.. N.R.	12.00	Nahan	.. 22.00	22.00
Chamba	.. 15.00	15.00	Average	.. 27.83	28.28
Chowari	.. N.Q.	N.Q.	10. MASH (Whole)		
Mandi	.. 14.50	14.50	Per Maund—		
Bilaspur	.. N.R.	13.00	Bilaspur	.. N.R.	30.00
Sundernagar	.. 12.00	14.00	Chamba	.. 24.00	24.00
Average	.. 14.50	14.28	Kasumpti	.. 26.00	27.00
5. BARLEY Per Maund—			Theog	.. 24.00	24.00
Rampur	.. 12.00	12.00	Rampur	.. 32.00	32.00
Chamba	.. N.A.	N.A.	Mandi	.. 24.50	24.00
Nahan	.. 11.00	11.00	Nahan	.. 23.00	23.00
Mandi	.. 12.00	12.00	Paonta	.. N.R.	23.00
Sundernagar	.. N.T.	N.T.	Average	.. 25.58	25.87
Average	.. 11.83	11.66			
6. MAIZE (Red) Per Maund—					
Kasumpti	.. N.Q.	N.T.			
Theog	.. 12.00	12.00			

Commodity Centre 1	Prices on	
	14-6-57 2	21-6-57 3
	Rs.	Rs.
10A. MASH DAL (Split and Washed) Per Maund—		
Bilaspur ..	N.R.	35.00
Chamba ..	31.00	29.00
Kasumpti ..	32.00	34.00
Theog ..	38.00	28.00
Mandi ..	32.00	30.00
Nahan ..	25.00	25.00
Average ..	29.60	30.17
11. MASURE (Whole) Per Maund—		
Bilaspur ..	N.R.	22.00
Chamba ..	N.A.	N.A.
Kasumpti ..	25.00	24.00
Rampur ..	16.00	16.00
Theog ..	15.00	15.00
Mandi ..	15.00	20.00
Nahan ..	16.00	16.00
Average ..	17.40	18.83
C. VEGETABLES AND SPICES:		
12. POTATOES (Special) Per Maund—		
Sarahan ..	10.00	10.00
Nahan ..	N.A.	N.T.
Paonta ..	N.R.	12.00
Mandi ..	8.00	7.50
Theog ..	14.00	14.00
Kasumpti ..	N.T.	N.T.
Average ..	10.67	10.88
12A. POTATOES (Phul) Per Maund—		
Sarahan ..	8.00	8.00
Nahan ..	13.00	14.00
Paonta ..	N.R.	N.Q.
Mandi ..	7.00	7.00
Theog ..	N.Q.	N.Q.
Kasumpti ..	N.T.	N.T.
Average ..	9.33	9.67
13. ONIONS (Dry) Per Maund—		
Chamba ..	12.00	11.50
Kasumpti ..	10.00	9.00
Theog ..	8.00	8.00
Mandi ..	6.00	6.00
Nahan ..	5.00	5.00
Paonta ..	N.R.	6.00
Average ..	8.20	7.58
14. CHILLIES (Dry Dandicut) Per Maund—		
Kasumpti ..	120.00	130.00
Rampur ..	120.00	120.00
Mandi ..	80.00	80.00
Nahan ..	120.00	120.00
Average ..	110.00	118.50
15. TURMERIC (Haldi) Powdered Per Maund—		
Chamba ..	48.00	50.00
Kasumpti ..	40.00	40.00
Mandi ..	50.00	50.00
Nahan ..	60.00	60.00
Average ..	49.50	50.00
16. GINGER (Adrak) Per Maund—		
Chamba ..	N.A.	N.A.

Commodity Centre 1	Prices on	
	14-6-57 2	21-6-57 3
	Rs.	Rs.
Nahan ..	15.00	15.00
Mandi ..	40.00	40.00
Average ..	27.50	27.50
D. PROVISIONS:		
17. GUR (Sort II) Per Maund—		
Kasumpti ..	15.00	14.00
Theog ..	16.00	16.00
Mandi ..	15.00	15.00
Chamba ..	18.00	19.00
Nahan ..	15.00	15.00
Paonta ..	N.R.	16.00
Average ..	15.80	15.83
18. GHEE (Pure Desi) Per Maund—		
Kasumpti ..	220.00	220.00
Mandi ..	200.00	200.00
Chamba ..	210.00	210.00
Nahan ..	200.00	200.00
Bilaspur ..	N.R.	220.00
Average ..	207.50	210.00
19. TOBACCO (Country leaf) Per Maund—		
Theog ..	N.Q.	N.Q.
Solan ..	60.00	60.00
Sarahan ..	60.00	60.00
Average ..	60.00	60.00
20. SALT (Sambar Salt) Per Maund—		
Kasumpti ..	N.T.	N.T.
Mandi ..	4.00	4.00
Chamba ..	5.25	5.25
Nahan ..	3.12	3.12
Bilaspur ..	N.R.	4.50
Average ..	4.12	4.22
20A. SALT (Rock Salt) per Maund—		
Mandi ..	N.Q.	3.50
Average ..	—	3.50
21. EGGS (of hen) Per Dozen—		
Kasumpti ..	2.25	N.T.
Theog ..	2.25	2.25
Mandi ..	2.26	2.25
Chamba ..	2.25	2.25
Nahan ..	1.50	1.50
Bilaspur ..	N.R.	1.50
Average ..	2.10	1.95
22. MILK COW (Un-boiled) Per Seer—		
Kasumpti ..	N.T.	N.T.
Theog ..	0.75	0.75
Rampur ..	N.Q.	N.T.
Mandi ..	0.44	0.44
Chamba ..	0.56	0.62
Nahan ..	0.56	0.56
Bilaspur ..	N.R.	N.T.
Average ..	0.58	0.60
23. MEAT (Goat) Per Seer—		
Rampur ..	N.Q.	N.Q.
Mandi ..	1.75	1.75
Chamba ..	1.50	1.50
Nahan ..	1.75	1.75
Bilaspur ..	N.R.	1.25
Average ..	1.66	1.56

Commodity Centre 1	Prices on		Commodity Centre 1	Prices on	
	14-6-57 2	21-6-57 3		14-6-57 2	21-6-57 3
	Rs.	Rs.		Rs.	Rs.
24. TEA (Lipton) Per lb.—			Sundernagar	10.00	10.00
Rampur	N.Q.	N.Q.	Average	9.33	10.00
Mandi	2.75	2.75	31. WHEAT STRAW		
Chamba	2.38	2.38	Per Maund—		
Nahan	2.75	2.62	Kasumpti	N.T.	N.T.
Bilaspur	N.R.	2.50	Mandi	N.Q.	N.T.
Average	2.59	2.55	Nahan	N.A.	N.T.
			Average	—	—
E. OILS AND OIL SEEDS:			32. PADDY BRAN		
25. SARSON SEED			Per Maund—		
(White) Per Maund—			Mandi	N.Q.	N.Q.
Rampur	N.Q.	N.Q.	Paonta	N.R.	N.Q.
Mandi	35.00	35.00	Sundernagar	3.00	3.00
Jogindernagar	N.R.	N.Q.	Average	3.00	3.00
Chamba	26.00	26.00	G. INDUSTRIAL RAW		
Nahan	N.A.	N.T.	MATERIALS:		
Average	35.00	30.50	33. COW HIDES (Dry		
25A. SARSON SEED			Country) Per Maund—		
(Yellow) Per Maund—			Rampur	N.Q.	N.Q.
Rampur	20.00	20.00	Theog	N.Q.	N.Q.
Mandi	34.00	32.00	Chamba	N.A.	N.A.
Jogindernagar	N.R.	N.Q.	Average	—	—
Chamba	N.A.	N.A.	34. SHEEP SKINS (Raw)		
Nahan	31.00	31.00	Per lb.—		
Average	28.33	27.67	Rampur	N.Q.	N.Q.
26. GROUND NUT			Theog	N.Q.	N.Q.
(Unshelled) Per			Chamba	N.A.	N.A.
Maund—			Nahan	2.15	2.75
Rampur	32.00	32.50	Bilaspur	N.R.	N.T.
Mandi	20.00	20.00	Average	2.15	2.75
Chamba	N.A.	N.A.	34A. GOAT SKINS		
Nahan	N.A.	N.T.	(Raw) Per lb.—		
Average	26.00	26.25	Rampur	N.Q.	N.Q.
27. SARSON OIL			Theog	N.Q.	N.Q.
(Kohlu extracted)			Chamba	N.A.	N.A.
Per Maund—			Nahan	2.15	N.T.
Rampur	95.00	95.00	Bilaspur	N.R.	N.T.
Mandi	82.50	85.00	Average	2.15	—
Chamba	95.00	95.00	35. COTTON UNGINNED		
Nahan	83.00	83.00	(Desi) Per Maund—		
Average	88.87	88.24	Kasumpti	N.Q.	N.T.
F. ANIMAL FEEDS:			Rampur	N.Q.	N.Q.
28. COTTON SEEDS			Mandi	75.00	N.Q.
(Desi Black) Per			Nahan	N.A.	N.T.
Maund—			Bilaspur	N.R.	N.T.
Rampur	N.Q.	N.Q.	Average	75.00	—
Mandi	15.00	15.00	36. COTTON GINNED		
Chamba	N.A.	N.A.	(Desi) Per Maund—		
Nahan	15.00	15.00	Kasumpti	N.T.	N.T.
Theog	N.Q.	N.Q.	Rampur	N.Q.	N.Q.
Paonta	N.R.	15.00	Mandi	60.00	60.00
Bilaspur	N.R.	17.50	Nahan	70.00	70.00
Average	15.00	15.63	Bilaspur	N.R.	80.00
29. SARSON CAKE			Average	65.00	70.00
(Kohlu made) Per			37. WOOL (Desi) Per		
Maund—			Maund—		
Kasumpti	N.T.	N.Q.	Kasumpti	N.T.	N.T.
Theog	N.Q.	N.Q.	Theog	N.Q.	N.Q.
Mandi	20.00	20.00	Chamba	N.A.	N.A.
Chamba	17.00	17.00	Mandi	N.Q.	N.Q.
Nahan	15.00	15.00	Average	—	—
Paonta	N.R.	N.Q.	38. TIMBER (Dayar)		
Bilaspur	N.R.	N.Q.	Per Cubic Foot—		
Average	17.33	17.33	Mandi	6.00	6.00
30. WHEAT BRAN			Jogindernagar	N.R.	N.T.
Per Maund—			Chamba	6.00	6.00
Kasumpti	8.00	N.T.	Nahan	N.A.	N.T.
Mandi	10.00	10.00	Average	6.00	6.00
Nahan	N.A.	N.T.			

Commodity Centre 1	Prices on		Commodity Centre 1	Prices on	
	14-6-57 2	21-6-57 3		14-6-57 2	21-6-57 3
	Rs.	Rs.		Rs.	Rs.
38A. TIMBER (Kail)			43. KEROSENE OIL		
Per Cubic Foot—			(Elephant Brand) tin of 24 Bottles—		
Mandi	.. 4.50	4.50	Rampur	.. N.Q.	N.Q.
Jogindernagar	.. N.R.	N.T.	Mandi	.. 8.50	8.25
Chamba	.. 2.38	2.38	Chamba	.. 9.50	9.75
Nahan	.. N.A.	N.T.	Nahan	.. 6.25	6.25
Average	.. 3.44	3.44	Bilaspur	.. N.R.	N.T.
H. MANUFACTURES:			Average	.. 8.08	8.08
39. COARSE CLOTH			44. CEMENT Per Bag—		
20 Yards Piece—			Rampur	.. N.Q.	N.Q.
Rampur	.. N.Q.	N.Q.	Mandi	.. N.Q.	N.Q.
Mandi	.. 12.10	15.00	Chamba	.. 10.50	10.50
Chamba	.. 12.00	12.00	Nahan	.. 6.75	6.75
Nahan	.. 10.00	10.00	Bilaspur	.. N.R.	7.87
Bilaspur	.. N.R.	14.00	Average	.. 8.62	8.37
Average	.. 11.36	12.75	45. PAPER FOOLSCAP		
39A. POPLIN 20 Yards			(10 lbs.) per ream—		
Piece—			Rampur	.. N.Q.	N.Q.
Rampur	.. N.Q.	N.Q.	Mandi	.. 7.00	7.00
Mandi	.. 25.00	40.00	Chamba	.. 7.50	N.Q.
Chamba	.. 25.00	25.00	Nahan	.. 7.50	7.50
Nahan	.. 20.00	20.00	Bilaspur	.. N.R.	N.T.
Bilaspur	.. N.R.	30.00	Average	.. 7.33	7.25
Average	.. 23.33	28.75	46. WASHING SOAP		
39B. DHOTI Per Pair—			(Desi) Per Maund—		
Rampur	.. N.Q.	N.Q.	Kasumpti	.. 60.00	60.00
Mandi	.. 5.50	5.00	Theog	.. 40.00	40.00
Chamba	.. 9.00	9.00	Rampur	.. N.Q.	N.Q.
Nahan	.. 12.00	12.00	Mandi	.. 45.00	50.00
Bilaspur	.. N.R.	12.00	Chamba	.. 50.00	50.00
Average	.. 8.83	9.50	Nahan	.. 40.00	40.00
39C. COTTON YARN			Average	.. 47.00	48.00
Per 10 lbs.—			I. MISCELLANEOUS:		
Rampur	.. N.Q.	N.Q.	47. FIREWOOD Per		
Mandi	.. 20.00	N.Q.	Maund—		
Chamba	.. 24.00	24.00	Rampur	.. N.Q.	N.Q.
Nahan	.. 12.00	12.00	Mandi	.. 1.75	1.75
Bilaspur	.. N.R.	15.00	Chamba	.. N.A.	N.A.
Average	.. 18.66	17.00	Nahan	.. 1.38	1.38
40. GUNNY BAGS (B-			Bilaspur	.. N.R.	2.00
Twills 2½ lb.) Per 100			Average	.. 1.56	1.71
Bags—			48. CHARCOAL Per		
Kasumpti	.. N.T.	N.T.	Maund—		
Rampur	.. 125.00	125.00	Rampur	.. N.Q.	N.Q.
Theog	.. N.Q.	N.Q.	Mandi	.. 4.00	4.00
Mandi	.. 100.00	100.00	Chamba	.. 4.00	4.00
Chamba	.. 125.00	125.00	Nahan	.. 3.00	3.00
Nahan	.. 135.00	135.00	Bilaspur	.. N.R.	8.00
Paonta	.. N.R.	137.50	Average	.. 3.66	4.75
Sarahan	.. 125.00	140.00	49. GOLD Per Tola—		
Bilaspur	.. N.R.	125.00	Rampur	.. N.Q.	N.Q.
Average	.. 122.00	126.79	Mandi	.. 106.00	106.00
41. NAILS (Tata) Per			Chamba	.. 109.00	109.00
Seer—			Average	.. 107.50	107.50
Rampur	.. N.Q.	N.Q.	50. SILVER Per 100 Tolas—		
Mandi	.. N.Q.	N.T.	Rampur	.. N.Q.	N.Q.
Chamba	.. N.A.	N.A.	Mandi	.. 181.00	180.00
Nahan	.. 1.50	1.50	Chamba	.. 181.25	181.25
Average	.. 1.50	1.50	Average	.. 181.12	180.63
42. ROUND IRON					
Per Maund—					
Rampur	.. N.Q.	N.Q.			
Mandi	.. N.Q.	50.00			
Chamba	.. N.A.	N.A.			
Nahan	.. 30.00	30.00			
Bilaspur	.. N.R.	35.00			
Average	.. 30.00	38.33			

N.A. = Not Available.
N.Q. = Not Quoted.
N.R. = Not Received.
N.T. = No Transaction.